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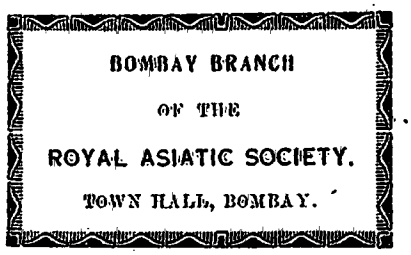

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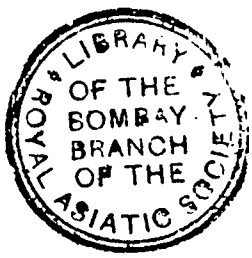

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REGISTER OF ACCOUNTANTS

AND

LIST OF APPROVED ACCOUNTANTS

AND LIST OF

HOLDERS OF RESTRICTED CERTIFICATES

(as on the 1st July 1935)

WITH

AUDITOR'S CERTIFICATES RULES, 1932

AND

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(as on the 1st July 1935).

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*ADENWALLA, Nariman Dadabhoy, G.D.A., Messrs. N. D. Adenwalla & Co., 412-424, Chotalal Bhuwan, Kalbadevi, Bombay. (1-4-1933).

*AILAWADI, Ramdas, G.D.A., Messrs. R. D. Ailawadi & Co., 58, New Cloth Market, Bunder Road, Karachi. (18-1-1933).

*AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).

*AIYAR, Bharata Kalyan Subramani, R.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10 1932).

*AIYAR, Kalyan Subramani, B.A., F.S.A.A., J.P., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi, Bangalore. (25-10-1932).

*AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road, Madras. (12-1-1933).

*ALLAN, Frederick Walter Davidson, C.A., Messrs. Stuart Smith and Allan, 128 Phayre Street, Rangoon. (1-4-1933).

*ALLBLESS, Rustomji Bejonji, G.D.A., Messrs. R. B. Allbless & Co., "Kitab Mahal", Hornby Road, Bombay. (23-4-1933).

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*AMIN, Jashbhai Bavajibhai, G.D.A., C/o Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (27-5-1933).

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*CHAKRAVARTY, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh & Co., Commercial House, 15, Clive Street, Calcutta. (11-11-1933).

*CHAKRAVARTY, Nares Chandra, M.A., A.S.A.A., Messrs. N. C. Chakravarty & Co., 10, Old Post Office Street, Calcutta. (20-2-1933).

*CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (25-10-1932).

*CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., 54, The Mall, Lahore. (16-5-1935).

*CHARI, Tiruvalliangudi Ramanuja Narasimha, G.D.A., R.A., Messrs. T. R. N. Chari & Co., 196-198, Mogul Street, Rangoon. (1-4-1933).

*CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. B. M. Chatrath & Co., Ishardas Buildings, McLeod Road, Lahore. (30-3-1933).

*CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee and Chatterjee, Lala Lajpat Rai Road, Benares. (1-4-1933).

*CHATTERJEE, Saral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (7-8-1934).

*CHATURVEDI, Bishamber Nath, B. Com., G.D.A., Gujarhana Street, Muttra. (26-10-1934).

*CHAUDHURI, Narendra Bijay, B.A., A.S.A.A., Messrs. N. B. Chaudhuri & Co., Shafraz Road, Rangoon. (8-11-1934).

*CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhur, & Co., 12/1, Old Post Office Street, Calcutta. (14-12-1932).

*CHETTY, Voora Jagannadham, G.D.A., 188, Govindappa Naick Street, George Town, Madras. (1-7-1935).

*CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 9, Asaf Buildings, McLeod Road, Lahore. (5-4-1933).

*CHOUDHARY, Nanhelal Bhaiyalal, G.D.A., Messrs Jain & Choudhary, Clutterbuckganj, Near Bareilly. (1-4-1933).

*CHOUDHURI, Bribhadra Chandra, 11/4 Lake Road, Calcutta. (26-9-1933).

*CHOUDHURY, Priyanath, M.A., G.D.A., 12/1, Old Post Office Street, Calcutta. (14-12-1932).

*COCKE, Sir Hugh Golding, Kt., A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

*COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

*CRAWSHAW, Joseph Sykes, A.C.A., C/o Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (26-10-1933).

*CROOKS, George Reid, A.C.A., C/o Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (31-5-1935).

*DALAL, Ramaniklal Karasondas, B. Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

*DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. R. P. Dalal & Co., Navsari Chambers, Outram Road, Fort, Bombay. (25-8-1932).

*DANDEKER, Shankarrao Bhaskarrao, G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street, Calcutta. (18-1-1933).

*DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. S. B. Billimoria & Co., 100, Clive Street, Calcutta. (5-8-1932).

*DARUVALLA, Jal Cawasji, G.D.A., 335-A, "Meher Villa", Grant Road, Bombay. (1-4-1933).

*DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 2/1, Mission Row, Calcutta. (25-10-1932).

*DAS, Jyotish Chandra, B.Sc. (Com.) (U. S. A.), 86, Clive Street, Calcutta. (1-7-1932).

*DAS, Narendra Nath, B.Sc., G.D.A., Messrs. N. N. Das & Co., 8/2 Hastings Street, Calcutta. (20-3-1933).

*DAS, Santosh Kumar, B.Sc., G.D.A., Messrs. Das & Majumdar, 8, Dalhousie Square (East), Calcutta. (4-3-1935).

*DAS GUPTA, Anil Chandra, B.A. (Hons.), G.D.A., Messrs. A. C. Das Gupta & Co., 12, Old Post Office Street, Calcutta. (23-3-1933).

*DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. Mukherji & Das Gupta, 5, Fyzabad Road, Lucknow. (27-5-1933).

†*DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (1-4-1933).

*DATTA, Surendra Nath, B. Com., Messrs. S. N. Datta & Co., 53/1, Shyampooker Street, Calcutta. (10-10-1934).

*DAVAR, Dorab Rustomji, G.D.A., F.S.A.A., Messrs. Cornelius & Davar, 80, Esplanade Road, Fort, Bombay. (26-6-1933).

*DAVAR, Maneck Ardeshir, M.A., B.L., F.S.A.A., Messrs. Maneck A. Dawar & Co., 100, Clive Street, Calcutta. (1-4-1933).

*DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street, Rangoon. (1-4-1933).

*DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118—120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

*DAWSON, Martin Damer, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 49, Kashmere Gate, Delhi. (1-4-1933).

*DAY, Subodh Kumar, A.S.A.A., Messrs. S. K. Day & Co., 1, Ray Street, Calcutta. (17-12-1932).

*DEB, Malay Kumar, B.Sc., G.D.A., 8/2, Hastings Street, 1st Floor, Rooms Nos. 21 & 22, Calcutta. (12-1-1933).

*DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

*DESAI, Jal Temulji, G.D.A., Messrs. J. T. Desai & Co., Albert Building, 3rd Floor, 346, Hornby Road, Fort, Bombay. (20-2-1933).

*DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., 46, Church Gate Street, Fort, Bombay (25-11-1932).

*DESHPANDE, Vaman Hari, G.D.A., Messrs. V. H. Deshpande & Co., Yusuf Building, Fort, Bombay. (16-11-1933).

*DIGARIA, Rustomji Dossabhai, G.D.A., C/o The Capital Talkies, Opposite the Victoria Terminus, Fort, Bombay. (22-5-1933).

*DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, 43, Morarbhai Building, Apollo Street, Fort, Bombay. (25-10-1932).

*DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., Bombay Empire Building, Fort, Bombay. (15-4-1933).

*DOCTOR, Darashaw Sorabji, B.Com., G.D.A., Hassim Building, 38, Churchgate Street, Fort, Bombay. (13-7-1933).

*DOOMASIA, Dorabshaw Ardeshir, G.D.A., Messrs. D. A. Doomasia & Co., 80, Esplanade Road, Fort, Bombay. (8-5-1933).

*DOULL, William C.A., C/o Messrs. Stuart Smith & Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*DUTT, Matilal, G.D.A., Shehara Road Bye Lane, Mymensingh (Bengal). (13-6-1935).

*DUTT, Ronendra Nath, M.A., LL.B., A.C.A., Raj Darbhanga, Darbhanga. (1-4-1933).

*DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 31, Guruprosad Choudhury Lane, Calcutta. (20-3-1933).

*EKAMBARAM, Krishnamurti, G.D.A., Messrs. Kalmadi & Ekambaram, 5, Errabalu Chetty Street, George Town, Madras. (1-4-1933).

*ENGINEER, Kaikhushroo Sorabji, B. Com., G.D.A., A.S.A.A., Messrs. Sorab S. Engineer & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (30-4-1934).

*ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (1-4-1933).

*FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (1-4-1933).

*FULLER, Sidney Adolphus, A.C.A., Messrs. Allan, Charlesworth & Co., 83, Phayre Street, Rangoon. (1-4-1933).

*GANAPATHY, Nilakanta Iyer, G.D.A., Messrs. Kuppuswamy and Ganapathy, 1/9, Francis Joseph Street, George Town, Madras. (4-6-1934).

*GANAPATHY, Tirumandangudi Visvanatha, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", Ratnasabapathipuram, Coimbatore. (20 3-1933).

*GANAPATI IYER, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Extension, Erode. (20-2-1933)

GANDHI Jeyshanker Amritlal, B.Com., G.D.A., Krishna Co-operative Housing Society, Elis Bridge, Ahmedabad.

*GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street, Rangoon. (20-5-1933).

*GANGULI, Debendra Nath, Messrs. Ganguli Mukherjee & Co., 8/2, Hastings Street, Calcutta. (1-4-1933).

*GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., "Gargieya Niwas", Beawar. (1-4-1933).

*GEORGE, Clarence Francis, F.S.A.A., "The Homestead", Forest Road, Maymyo. (25-8-1932).

*GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (20-1-1933).

*GHOSH, Anil Kumar, G.D.A., 10, Old Post Office Street, Calcutta (29-4-1933).

*GHOSH, Jitendra Kishore, B. Com., G.D.A., C/o Messrs. India Alliance Assurance Co., Ltd., 97, Clive Street, Calcutta. (16-6-1934).

*GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (3-4-1933).

*GHOSH, Siddhartha Kumar, B.Sc., A.S.A.A., 4, Hastings Street, Calcutta. (13-6-1933).

*GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

*GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town, Madras. (18-1-1933).

*GOODWIN, John Stanley, A.C.A., C/o Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

*GOPALAIYER, Kangayam Venkatanarayanaiyer, G.D.A., 183, Sullivan Street, Coimbatore. (18-1-1933).

*GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 5, Errabalu Chetty Street, George Town, Madras. (1-4-1933).

*GOSWAMI, Jotish Chandra, B. Com., G.D.A., 56, Durga Charan Doctor Road, Calcutta. (30-7-1934).

*GRAY, Hugh Percival, C.A., Chief Accountant, the Assam Railways and Trading Co., Ltd., Dibrugarh (Assam). (25-2-1935).

*GUBBI, Nagoo Srinivas, G.D.A., Messrs. N. S. Gubbi & Co., Fort Chambers, Hammam Street, Fort, Bombay. (20-3-1933).

*GUHA, Biswaranjan, G.D.A., Messrs. Guha Roy Choudhury & Co., Grosvenor House, 21, Old Court House Street, Calcutta. (24-3-1933).

*GUHA ROY, Dhirendra Nath, M.A., A.S.A.A., 8, Dalhousi Square, East, Calcutta. (23-10-1933).

†*GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., Svarnasan, P. O. Bankipore, Patna. (29-5-1933).

*GUPTA, Jitendra Nath, B.A., G.D.A., P. O. Baranagore, Distt. 24 Parganas (Bengal). (16-5-1935).

*GUPTA, Jogendranath, M.A. (Com.), B.L., G.D.A., 8/2, Hastings Street, Chamber No. 26, 2nd Floor, Calcutta. (18-1-1933).

*GUPTA, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15/128, Civil Lines, Cawnpore. (2-10-1933).

*GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Post Box No. 79, Chandni Chowk, Delhi. (1-4-1933).

*GUPTA, Sukh Nandan, B. Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar, Agra. (14-12-1932).

*GURPAL SINGH, A.S.A.A., Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (30-8-1932).

*GUZDAR, Dinshaw Pesi, A.C.A., 226, Bowbazar Street, Calcutta, (8-3-1934).

HALDAR, Nagendra Nath, B.Sc., A.C.A., 31/2, Harrison Road, Calcutta.

*HANSOTIA, Pestonji Cavasji, B. Com., G.D.A., F. S. A. A., Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort, Bombay. (30-8-1932).

*HARDIE, John Hewat, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

*HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (25-9-1933).

*HARIACHAR, Coimbatore Padmanabhachar G.D.A., 17/62, Edavar Street, Coimbatore. (25-4-1933).

*HEASMAN, Leslie George, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39, Lahore. (22-3-1933).

*HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail Mangalore. (1-8-1932).

†* HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39, Lahore. (20-2-1933).

*HUTCHINSON, William, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

*ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (1-4-1933).

*ITALIA, Hormasji Pirojsha, G.D.A., Marker House, 443, Chira Bazar, Bombay. (29-6-1935).

*IRANI, Zal Rustam, A.C.A., Messrs. Z. R. Irani & Co., Kashmere Gate, Delhi. (1-4-1933).

*JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam" Ratnasabapathipuram, Coimbatore. (20-3-1933).

†*JAGDISH PRASAD, B.A., B. Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (20-2-1933).

*JAIN, Thakur Das, G.D.A. (Messrs. Jain and Choudhary), C/o Messrs. Z. R. Irani & Co., Kashmere Gate, Delhi. (4-10-1934).

*JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj, Allahabad. (11-12-1933).

*JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (25-10-1932).

*JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Extension, Erode. (1-4-1934).

*JHA, Laxman Bala, B. Com., G.D.A., 84, Upper Chitpur Road, Nanda Mullick Lane, Calcutta. (15-4-1933).

*JOG, Bhaskar Damodar, B.A., G.D.A., C/o The Income Tax Department, 5, Wallace Street, Fort, Bombay. (20-2-1933).

*JOHN, Kola, G.D.A., Messrs. K. John & Co., 135, Portuguese Church Street, George Town, Madras. (25-11-1932).

JOLLY, William, M.A., A.C.A., Assistant Auditor, M. & S. M. Railway, Madras.

*JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., Messrs. M. K. Dandeker & Co., 8, Sunkurama Chetty Street, George Town, Madras. (3-4-1933).

*JOSHI, Minocher Shapurji, B. Com., G.D.A., C/o Municipal Auditor's Office, Municipality, Karachi. (1-4-1933).

*JOSHI, Vasantrai Bhavanishanker, G.D.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Fort, Bombay. (28-6-1933).

*KABRAJI, Dosabhoy Hiraji, B.A., G.D.A., A.S.A.A., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (23-4-1933).

*KALISWARAN, S., 993, Nayak New Street, Madura. (1-4-1935).

*KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street, Rajahmundry. (24-2-1933).

*KANGA, Jamshed Rustomji, G.D.A., Income-Tax Office, Surat. (13-7-1933).

*KAPADIA, Framroze Pestonji, G.D.A., Dadysett House, Fanaswadi, Bombay. (1-4-1935).

*KAPADIA, Gopaldas Padamsey, B. Com., G.D.A., Messrs. G. P. Kapadia & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (1-4-1933).

*KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road, Opp. Ishar Dass Buildings, Lahore. (3-6-1933).

*KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 4, Hastings Street, Calcutta. (1-4-1933).

*KARANTH, Rama Krishna, G.D.A., 134, Medows Street, Fort, Bombay. (7-7-1933).

KARMARKER, Narayan Dattatrya, G.D.A., Special Auditor, Co-operative Societies, Poona.

*KHANNA, Mulkh Raj, B.Sc. (Hons.) G.D.A., Messrs. Khanna & Co, 16-A, Mozang Road, Lahore. (1-4-1933).

*KHANNA, Vishan Datt, Messrs. V. D. Khanna & Co., Goverdhandas Market, Bunder Road, Karachi. (1-4-1935).

*KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni and Khanolkar, Readymoney Mansion, 43, Churchgate Street, Fort, Bombay. (14-12-1932).

*KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (23-3-1933).

*KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (1-4-1933).

*KHESHWALLA, Kaikhushroo Bhikhaji, G. D. A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort, Bombay. (25-9-1933).

*KHINDRIA, Sohan Lal, G.D.A., Messrs. S. Lall & Co., 52, The Mall, Lahore. (19-6-1933).

*KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudoss Street, Park Town, Madras. (30-8-1932).

*KRISHNAMACHARI, Madumbai, Rajagopala, G.D.A., 67, Danappa Mudali Street, Madura. (15-10-1934).

*KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A., C/o The All-India United Assurance Company, Limited, Hazratganj, Lucknow. (5-12-1934).

*KRISHAMOORTHY, M.R., B.A., G.D.A., 5, West Masi Street, Madura. (18-3-1935).

*KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., College Buildings, Esplanade, Madras. (17-12-1932).

*KRISHNAMURTI, Kumbakonam Tyagaraja, G.D.A., Agent, Imperial Bank of India, Tinnevelly. (1-4-1933).

*KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan and Jog, Nanjee Building, 17, Elphinstone Circle, Fort Bombay. (25-8-1932).

*KRISHNA RAO, Kopalley, G.D.A., Cocanada. (25-10-1932).

*KRISHNA SASTRI, Balajapalli Venkata, G.D.A., Seetharamaswamy Koil Street, Vizagapatam. (6-4-1934).

*KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 55-A, Kothavalchavadi Street, Saidapet, Madras. (16-4-1934).

*KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", Ratnasabapathipuram, Coimbatore. (20-3-1933).

KSHIRSAGAR, Kanoba Srikrishna, G.D.A., Messrs. Batliboi and Purhit, National Insurance Building, Hornby Road, Fort, Bombay.

*KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Readymoney Mansion, 43, Churchgate Street, Fort, Bombay. (14-12-1932).

*KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., R.A., 13 and 14, Second Line Beach, Madras. (1-4-1933).

*KUNDU, Balai Chand, B.Sc., G.D.A., 18/11/1-B., Raja Rajballav Street, Calcutta. (27-3-1933).

*KUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., 21, Second Line Beach, Madras. (1-4-1933).

*KUPPUSWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, George Town, Madras. (2-10-1933).

*KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, 1/9, Francis Joseph Street, George Town, Madras. (11-12-1933).

*LAW, Thomas, C.A., R.A., Messrs. Price, Waterhouse, Peat and Co., B.-4, Clive Buildings, 8, Clive Street, Calcutta. (30-8-1932).

*LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Yagneswara Buildings, Nagarathpet, Bangalore City. (1-4-1933).

LING, Samuel, G.D.A., 1-3, 129th Street, Rangoon.

*LIPP, Cecil, C.A., c/o Messrs. Stuart Smith & Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Fort, Bombay. (14-12-1932).

*MACQUEEN, Alexander Thomson, C.A., c/o Messrs. Stuart Smith and Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*MADHUSUDHANA RAO, Kambhammettu, G.D.A., Audit Office, Ellore. (31-8-1932).

*MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (1-7-1932).

*MAHALINGAM, Vaidyanatha, G.D.A., 14, Mandavali Lane, Mylapore, Madras. (1-10-1934).

*MAITRA, Phanindra Bhusan, B.Com., G.D.A., Messrs. P. B. Maitra & Co., P. O. Bankipore, Patna. (1-8-1932).

*MAJUMDAR, Upendra Chandra, B.Sc., G.D.A., Messrs. Das and Majumdar, 8, Dalhousie Square (East), Calcutta. (20-2-1935).

*MAJUMDER, Narendra Kumar, M.A., G.D.A., Registrar of Joint Stock Companies, Bengal, 3, Government Place, West, Calcutta. (20-2-1933).

*MAJUMDER, Ramesh Chandra, B.Sc., G.D.A., 15, Rakhal Ghosh Lane, Belliaghatta, Calcutta. (21-7-1934).

*MALHOTRA, Puran Chand, A.S.A.A., Messrs. P. C. Malhotra & Co., 16, Dinga Singh Building, The Mall, Lahore. (1-6-1933).

*MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-4-1933).

*MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street, Secunderabad. (15-11-1934).

*MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 118, Mahendra Mansions, Esplanade Road, Fort, Bombay. (18-1-1933).

*MANGHIRMALANI, Shamdas Udharam, B.A., A.S.A.A., Above Allies Stores, Bunder Road, Karachi. (1-4-1933).

MANI, Rama, G.D.A., " Kapilavastu ", 94, Royapettah High Road, Mylapore, Madras.

*MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway, Nagpur. (20-2-1933).

*MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Zaveri Building, Gandhi Road, Ahmedabad. (1-4-1933).

*MASTER, Nariman Fakirji, A.S.A.A., 265, Bow Bazar Street, Calcutta. (25-8-1932).

*McLAREN, Alexander, C.A., C/o Messrs. Stuart Smith and Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Chandni Chowk, Delhi. (1-4-1933).

*MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. H. N. Mehta & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (20 3-1933).

MEHTA, Pallonji Naswanji, A.S.A.A., 76, Tamarind Lane, Fort, Bombay.

*MEHTA, Ramprasad Chimanlal. F.S.A.A., Messrs. R. C. Mehta & Co., 111, Esplanade Road, Fort, Bombay. (1-8-1932).

†MENZIES, Robert, C.A., C/o The British India Corporation, Ltd., Cawnpore.

*MERCHANT, Minocher Hiraji, G.D.A., Messrs. Kalyaniwalla and Mistry Opposite Allahabad Bank, 20, Apollo Street, Bombay. (10-7-1933)

*MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (1-4-1933).

*MITCHELL, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

MITRA, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore, Calcutta.

*MITRA, Pravat Kumar, A.S.A.A., Stephen House, Dalhousie Square, Calcutta. (10-7-1934).

*MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A, Clive Street, Calcutta. (1-7-1932).

*MODI, Behramji Manekji, B. Com., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

*MODY, Nowroji Rustamji, A.C.A., C/o Messrs. A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Bombay. (13-4-1935).

*MOHAN, Bhola Nath, G.D.A., Messrs. B. N. Mohan & Co., Lalbagh, Lucknow. (18-1-1933).

*MOOKHARJEE, Jnanada Prosad, B.A., LL.B., A.C.A., Messrs. J. P. Mookharjee & Co., 10, Old Post Office Street (Pugh Buildings), Calcutta. (22-3-1933).

*MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (22-12-1933).

*MUIR, Alexander, C.A., C/o Messrs. Stuart Smith and Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (1-8-1932).

*MUKERJEE, Debendra Nath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (1-8-1932).

*MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKHERJEE, Bhupendra Narayan, B.Com., G.D.A., 64, Sitaram Ghosh Street, Calcutta. (6-8-1933).

*MUKHERJI, Anup Krishna, B.Com., G.D.A., Messrs. Ganguli, Mukherji & Co., 8/2, Hastings Street, Calcutta. (15-1-1934).

*MUKHERJI, Prafulla Kumar, G.D.A., Messrs. Ganguli, Mukherji & Co., 8/2, Hastings Street, Calcutta. (24-2-1934).

*MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (20-3-1933).

*MUKHOPADHYAY, Bhupendra Nath, G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (17-7-1933).

*MUKHOPADHYAY, Sashadhar, G.D.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

*MUKHOPADHYAY, Sushil Kumar, G.D.A., 28, Baboo Ram Sil Lane, Bowbazar, Calcutta. (27-6-1935).

*MURRAY, William Marsden, A.C.A., Messrs. Allan, Charlesworth & Co., 83, Phayre Street, Rangoon. (1-4-1933).

MURTHI, Anantha Krishna, G.D.A., 13, Subramania Modali Street Purushawakam, Madras.

*MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd., Mandya. (7-6-1933).

*NACHADALINGAM, Arumugam, G.D.A., Messrs. Lingam & Co., 79, Mela Chetti Street, Madura. (20-3-1933).

*NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street, Rangoon. (25-8-1932).

*NAGARAJ, Sreenivasa, G.D.A., Messrs. S. P. S. Iyer & Co., Randeria Building, 62, Phayre Street, Rangoon. (30-7-1933).

*NAGARWALLA, Rustom Hormusjee, C/o Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-7-1935).

*NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore, Madras. (28-8-1934).

*NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., 34, Ramaswami Street, George Town, Madras. (28-2-1933).

*NAIK, Khandubhai Manibhai, G.D.A., National Insurance Building, 7, Council House Street, Calcutta. (25-10-1932).

*NAIR, Chathukkat Karunakaran, G.D.A., Veliyanoor, Trichur (Cochin State). (30-6-1934)

*NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta, (1-7-1932).

†*NARASIMHAM, Gullapalli, Messrs. G. Narasimham & Co., 4/105, Armenian Street, Post Box No. 24, Madras. (1-4-1932).

*NARASIMHAM, Gullapalli Lakshmi, G.D.A., 73, Kondi Chetty Street, Post Box No. 1295, Madras. (17-12-1932).

*NARAYAN, Venkataramaiyer Anantha, G.D.A., 7/18, R.S. Puram, Coimbatore. (12-1-1933).

*NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., 4, Umpherson Street, George Town, Madras. (7-3-1934).

*NARAYANAN, P.S., B.A., G.D.A., 659, Big Bazar Street, Coimbatore. (2-3-1935).

*NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street, Madura. (5-7-1933).

*NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam, Trichinopoly. (25-10-1932).

*NARIMAN, Pestonji Ardeshir, G.D.A., Umrigar Buildings, Ormiston Road, Fort, Bombay. (15-11-1934).

*NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 140/A-4, Oxford Street, Secunderabad. (1-4-1933).

*NATHANIEL, William, G.D.A., Messrs. William and Co., 58, Thambu Chetty Street, George Town, Madras. (1-4-1934).

*NATESAN, Gopalakrishna Iyer, G.D.A., 11, Dabir Middle Street, Kumbakonam. (1-4-1933).

*NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., A.S.A.A., Messrs D. N. Navder & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

*NIGAM, Chandikaprasad Lalitaprasad, G.D.A., Messrs. C. P. Nigam & Co., The Mall, Cawnpore. (18-1-1933).

*NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., York Building, Hornby Road, Fort, Bombay. (17-12-1932).

*OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona, 2. (20-3-1933).

*ORR, James, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

*PAGDIVALA, Kaikobad Nusservanji, B.Com., G.D.A., A.S.A.A., Messrs. K. N. Pagdivala & Co., 20, Hummam Street, Fort, Bombay. (14-12-1932).

*PALCHAUDHURI, Krishnaballabh, M.A., A.C.A., 8, Dalhousie Square, East, Calcutta. (30-10-1933).

PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Dammania, Panday & Bajan, Navsari Building, Hornby Road, Fort, Bombay.

†*PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (1-7-1932).

*PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh Circus, Lucknow. (1-7-1932).

*PANDYA, Vidya Sagar, "Shanti Kunj", Landon's Gardens, Kilpauk, Madras. (18-4-1934).

*PANIKKAR, Rakkanath Achutha, G.D.A., "Rakkanath", Tattamangalam, *via* Palghat (South Malabar). (1-4-1934).

*PARAMASIVAN, Subramania, B.A., G.D.A., C/o Messrs. Peirce Leslie & Co., Ltd., Calicut. (1-8-1932).

PARASURAMA IYER, Trichur Subramania Iyer, B. Com., G.D.A., Office of the Deputy Accountant General, Central Revenues, Calcutta.

*PAREKH, Abhechand Premchand, Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (12-4-1934).

*PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., 16, Apollo Street (2nd Floor), Fort, Bombay. (1-4-1933).

*PARIKH, Shantilal Ranchhodlal, G.D.A., 17, Nanji Building, Elphinstone Circle, Fort, Bombay. (15-11-1934).

*PARKS, William Battersby, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Fort, Bombay. (14-12-1932).

*PARTHASARATHI, Prankusam, G.D.A., Berhampur (Ganjam District). (11-12-1934).

†*PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Randeria Building, Phayre Street, Rangoon. (1-4-1933).

*PATEL, Dahyabhai Shankerbhai, G.D.A., Messrs. Patel and Patel, Randeria Building, Phayre Street, Rangoon. (30-7-1933).

*PATEL, Haribhai Ashabhai, G.D.A., C/o Messrs. Ford, Rhodes and Parks Bank of Baroda Building, Apollo Street, Fort, Bombay. (14-1-1935).

*PATEL, Jehangir Hormusji, G.D.A., F.S.A.A., Messrs. Jehangir H. Patel & Co., 49, Apollo Street, Fort, Bombay. (25-11-1932).

PATELL, Jehangir Jamsetji, C/o The Western India Automobile Association, 8, Queen's Road, Bombay.

*PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (1-4-1933).

*PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., Messrs. S. B. Billimoria & Co., 32, Bharat Buildings, Lahore. (20-3-1933).

*PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (17-12-1932).

†*PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

*PRASADA RAO, Cheruvu, G.D.A., Main Road, Vizagapatam. (3-8-1933).

*PRICE, Ronald Geoffrey Noel, B.Sc., (Lond.), A.C.A., C/o Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

*PUGH, David Gwilliam, A.S.A.A., Messrs. Ford, Rhodes, Thornton and Co., Tower House, Chowringhee Square, Calcutta. (2-2-1934).

*PUROHIT, Kailashnath Jagannath, F.S.A.A., Messrs. Batliboi and Purohit, Lindlie Chambers, 6, Hastings Street, Calcutta. (25-10-1932).

*PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2/19, Armenian Street, George Town, Madras. (12-1-1933).

*QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi. (1-4-1933).

*RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

*RAIJI, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10 1932).

*RAJAGOPAL, Nallam Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street, Erode. (20 2-1933).

RAJAGOPALAN, Conjeevaram, G.D.A., C/o Messrs. Price, Waterhouse, Peat & Co., B4, Clive Buildings, 8, Clive Street, Calcutta.

*RAJAGOPALAN, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road, Madras. (1-4-1933).

*RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (1-4-1933).

*RAJAN, Nallam Chakaravarthi, G.D.A., 9/375, Variety Hall Road, Coimbatore. (1-4-1933).

*RAJARAM, Krishnaswamy, G.D.A., C/o The Indian Provident Funds Society, Post Box No. 193, Karachi. (29-12-1934).

RAMACHANDRA IYER, G.S., G.D.A., Post Office Road, Trichur (Cochin State).

*RAMACHANDRAN, Alagarai Narayana, G.D.A., "Pasupathi Vilas" Motilal Street, Thiagaroyanagar, Madras. (10 10-1933).

*RAMAN, Tattamagalam Subramania Iyer, G.D.A., Thiruvambady, Trichur (Cochin State). (2-6-1933).

*RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 118, Phayre Street, Durbar Building, Rangoon (25-8-1932).

*RAMARATNAM, Venkatarama, G.D.A., Sankarapuram, Mylapore Madras. (31-1-1934).

*RAMASUBBA AIYAR, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., Superintendent, Outside Audit Department, Office of the Accountant General, Burma, Rangoon. (25-10-1932).

*RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamyya & Co., 285, China Bazar Road, George Town, Madras. (28-2-1933).

*RAMASWAMI AYYANGAR, Asur, B.Com., G.D.A., "Dayasadan", 1st Cross Road, P. O. Basavangudi, Bangalore. (1-4-1933).

*RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Messrs. Ramaswamy & Swaminathan, Y. M. I. A. Buildings, Armenian Street, Madras. (1-4-1934).

*RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., C/o Messrs. T. Stanes & Co., Ltd., Coimbatore. (1-4-1934).

*RANGANATHAN, Sambasiva, B.A., G.D.A., 6/12, Jail Road, Coimbatore. (2-10-1933).

*RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street, Madras. (27-3-1933)

*RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 66/2, South Raja Street, Tuticorin. (21-5-1934).

*RAO, Adige Umanath, 39, Big Street, Triplicane, Madras. (1-4-1935).

*RAO, Bagade Shantharam, B.A., G.D.A., Kondialbail, Mangalore. (14-1-1935).

*RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Railway Bungalow L-3, Aligarh. (20-2-1933).

*RAY, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

*RAY, Basanta Kumar, B.Sc. (Hons.), G.D.A., 17, Mangoe Lane, Calcutta. (18-1-1933).

*RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

*RAY MOULIK, Anindya Kumar, B.Sc., G. D. A., Messrs. Ray Moulik & Co., 32-A, Dharamtolah Street, Calcutta. (12-12-1934).

*READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (18-6-1933).

*REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (1-4-1933).

*RELLAN, Balkishan Mohrimal, G.D.A., Messrs. M. B. Dalal & Co., Bunder Road, Karachi. (3-10-34).

*RENGASWAMI, Melappalaiyam Sudarsan, B.A., G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", Ratnasabapathipuram Coimbatore. (20-3-1933).

*ROBERTS, Frederick Graham, A.C.A., Messrs. Graham Roberts & Co., 5, Fairlie Place, Calcutta. (20-3-1933

*ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (22-2-1933).

*ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal, Berhampore (District Ganjam). (8-11-1933).

*ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs A. M. Roy & Co., 1 & 2, Old Post Office Street, Calcutta. (1-4-1933).

*ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (20-3-1933).

*Roy, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (1-4-1933).

*Roy, Hari Prosanna, B.Sc., G.D.A., Temple Chambers, 6, Old Post Office Street, Calcutta. (28-1-1935).

*Roy, Jitendra Mohan, G.D.A., Messrs. J. M. Roy & Co., 2, Clive Row, Calcutta. (18-5-1935).

Roy, Kiron Bihari, B.Sc., A.S.A.A., 63, Monoharpukur Road, P. O. Ballygunge, Calcutta.

*Roy, Nripendra Krisna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (13-10-1933).

*Roy, Choudhury, Jyotirindra Nath, 2, Royal Exchange Place, Second Floor, Calcutta. (14-1-1935).

*Roy Chowdhury, Kshitish Chandra, G.D.A., Messrs. Guha Roy Chowdhry & Co., Grosvenor House, 21, Old Court House Street, Calcutta. (15-2-1935).

*Roy Chowdhury, Kumarchandra, B.Sc., G.D.A., 115/1, Hazra Road, Kalighat, Calcutta. (9-11-1933).

*Rudra, Asit Baran, B.Sc., G.D.A., Messrs. Paul & Rudra, Babupara, Jalpaiguri. (30-6-1934).

*Sadar, Shaikh Husain, G.D.A., Bhiwandiwala Building, Null Bazar, Sandhurst Road, Bombay. (12-4-1933).

Saha, Gopal Chandra, B.Sc., G.D.A., C/o Messrs. B. Gupta & Co., 8/2, Hastings Street, Calcutta.

*Sahgal, Amrit Lal, B.A., LL.B. (Hons.), A.C.A., Messrs. A. L. Sahgal & Co., 34, The Mall, Lahore. (1-4-1933).

*Sambamurti, Melakkaveri Natesa Iyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., Melakkaveri, Kumbakonam. (2-9-1933)

*Sambiah, Kannappady Sitharama, G.D.A., 92, Hazra Road, Kalighat, Calcutta. (30-7-1934).

*Sankaran, G., G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (18-6-1934).

*Sankaran, Natesa, G.D.A., 38, Errabalu Chetty Street, Madras. (30-7-1934).

*Sankaran, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (14-12-1932).

Sarkar, Narendranath, M.A., F.S.A.A., 14, Ritchie Road, Ballygunge, Calcutta.

*Sarma, Ganapathy Ramachandra, G.D.A., 57, Cavalry Road, Bangalore. (30-8-1932).

*Sarma, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

*SARMA, Viswanadham Sundara Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

*SASTRI, Chavali Subrahmanya, B.A. (Hons.), A.S.A.A., Messrs. Sastri & Shah, Oriental Assurance Buildings, Armenian Street, Madras. (1-4-1933).

*SEN, Chitta Ranjan, B.Sc., G.D.A., Messrs. C. R. Sen & Co., 14, Clive Street, Calcutta. (25-8-1932).

*SEN, Dines Charan, B.A., A.S.A.A., 4-C, Mohanlal Street, Sham Bazar, Calcutta. (14-1-1935).

*SEN, Jitendranath, A.S.A.A., 5, Hastings Street (3rd Floor), Calcutta. (22-5-1933).

*SEN, Santosh Kumar, A.S.A.A., Messrs. Kar, Sen & Co., 4, Hastings Street, Calcutta. (13-7-1933).

*SEN GUPTA, Surendra Mohan, M.A., Narayanganj, Dacca. (1-4-1933).

*SEN GUPTA, Surendra Nath, G.D.A., 63, Rashbehari Avenue, P. O. Kalighat, Calcutta. (1-4-1933).

*SESHADRI, Mathur Sankarayyar, B.A., G.D.A., Parli, S. I. Railway (South Malabar). (17-12-1932).

*SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street, Madura. (13-9-1933).

*SETH, Parmeshwari Das, G.D.A., C/o The Department of Commerce, Government of India, Simla/New Delhi. (13-7-1933).

*SETHNA, Kaikhasru Dinshawji, G.D.A., 9, Bakehouse Lane, Fort, Bombay. (25-10-1932).

*SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (20-3-1933).

*SHAH, Chandulal Muljibhai, G.D.A., Messrs. Shah and Thakkar, Near Akaseth Kuna's Pole, Raipur, Ahmedabad. (18-1-1933).

*SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messrs. Chandulal and Co., 172-174, Hornby Road, Fort, Bombay. (22-12-1934).

*SHAH Chhogmal Nopaji, G.D.A., Umakant Building (3rd Floor), Dabhilkar Wadi, Kalbadevi Road, Bombay. (23-1-1935).

*SHAH, Chhotalal Harivallabhdas, G.D.A., 395, Kalbadevi Road, Bombay. (25-8-1932).

*SHAH, Khimji Kunverji, G.D.A., C/o Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (3-12-1934).

*SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

*SHAH, Ramanlal Bhogilal, B.Com., G.D.A., A.S.A.A., Messrs Sastri & Shah, Oriental Assurance Buildings, Armenian Street, Madras. (1-4-1933).

*SHAH, Ramanlal Govindlal, B.Com., G.D.A., 476, Sankdi Shery, Ahmedabad. (1-4-1933).

SHAREEF, Khizr Ali, G.D.A., Chief Auditor, Co-operative Department, H. E. H. the Nizam's Government, Hyderabad (Deccan).

*SHARMA, Pandit Naurang Ray, Diggi Street, Beawar. (1-7-1932).

*SHARP, Charles Ruxton, C.A., Messrs. C. R. Sharp & Co., Bank of Baroda Building, Apollo Street, Bombay. (1-4-1933).

*SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-4-1933).

*SIDDIQUI, Habib Ahmed, G.D.A., Chataiwalla Building, 186/90, Musjid Bunder Road, Bombay. (20-2-1933).

*SITARAMANJANEYULU, Chintalapati, G.D.A., Port Road, Masulipatam. (16-5-1935).

*SIVARAM, Lakshmana, G.D.A., South Avanimocla Street, Madura. (20-6-1933).

*SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A., Chathapuram, Kalpathy, Palghat. (20-2-1933).

SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta.

*SODHBANS, Prem Singh, Messrs. Sodhbans & Co, 7-A, Nisbet Road, Lahore. (5-8-1932).

*SOHONI, Vishnu Vithal, G.D.A., Messrs. V. V. Sohoni & Co., Asylum Road, Ranchhor Line, Karachi. (18-1-1933).

*SOHONY, Hari Shanker, B.Com., G.D.A., 340, South Kasba Peth, Sholapur. (30-8-1932).

*SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place, New Delhi. (31-3-1933).

*SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road, Lahore. (1-4-1933).

*SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (5-8-1932).

*SREENIVASAN, Nallan Chakravarthy, G.D.A., 23, Car Street, Karur (1-4-1933).

SRINIVASA IYER, Kuppuswami ,G.D.A, Messrs. N. C. Rajagopal & Co., 58, Agraharam Street, Erode. (7-4-1933).

*SRINIVASAN, Simile Krishnaiyar, B.Com., 205, Sea Street, Colombo (Ceylon). (1-4-1933).

*SRINIVASARAGHAVAN, Ananthakrishnapuram Narayanaiyengar, G.D.A., 7, Goods Shed Street, Madura. (17-12-1932).

*STUART SMITH, James, C.A., Messrs. Stuart Smith & Allan, 128, Phayre Street, Rangoon. (1-4-1933).

*SUBRAHMANIYA, Dharwar Subravati, Messrs. D. S. Subrahmaniya & Co., Main Bazar, Hospet. (25-2-1935).

*SUBBARAMA IYER, Kizakkencherry Narayanapattar, G.D.A., Kizhakkancherry Village, Vadakkancherry Post, South Malabar. (1-4-1933).

*SUBBARAMAN, S., B.A., G.D.A., c/o The Railway and General Engineering Co., Ltd., Redfields Post Office, Coimbatore. (7-11-1934).

*SUBBARAMAN, Tarakad Ranganatha, G.D.A., 7/97, R. S. Puram, Coimbatore. (16-10-1934).

*SUBBARATHNAM, Kadathur Visvanatha, G.D.A., Variety Hall Road, Coimbatore. (1-4-1933).

*SUBBA RAU, Mysore, B.A., LL.B., G.D.A., Rameshwar Buildings, Nagarthpet, Bangalore City. (27-7-1933).

*SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyer & Co., 1/99, Godown Street. Madras. (24-3-1933).

*SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Linghachetti Street, Madras. (1-4-1933).

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*SURTI, Jehangir Dhunjibhoy, G.D.A., Standard Building, Hornby Road, Fort, Bombay. (1-4-1935).

*SURYANARAYANA IYER, Subbuswami Iyer, G.D.A., c/o Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

*SUTARIA, Phiroz Kavasji, B.A., G.D.A., 4-A/2, Chowringhee Place, Calcutta. (22-9-1933).

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TAYLOR, Geoffrey Whitworth, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta.

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*THAKKAR, Ambalal Harjiwandas, G.D.A., Messrs. Shah and Thakkar, Near Akaseth Kuna's Pole, Raipur, Ahmedabad. (20-2-1933).

*THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. J. K. Thakkar & Co., 37, Hummum Street, Fort, Bombay. (1-6-1935).

*THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram, P. O. Kalpathi (South Malabar). (20-2-1933).

*THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (1-4-1933).

THWIN, Maung Ba, G.D.A., c/o American Baptist Mission Press, 549, Merchant Street, Rangoon.

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*TOFT, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

*TOWNSEND, Arthur John, A.C.A., Messrs. Allan, Charlesworth & Co., 83, Phayre Street, Rangoon. (28-7-1933).

*UBAIDULLA, A. Mohamed, G.D.A., Messrs. A. M. Ubaidulla & Co., 97, Angappa Naick Street, Muthialpet, George Town, Madras. (13-3-1934).

*UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (8-8-1933).

*VAIDYANATHAN, Subbaiyar, B.A., G.D.A, Kashmere Gate, Delhi. (1-4-1933).

*VAISH, Shiam Beharilal, c/o Messrs. Gautama Bros. & Co., Meston Road, Cawnpore. (25-6-1935).

*VARMA, Kerala, M. A., G.D.A., Bhanu Bhavan, Tripunittura, Cochin State.

*VASA, Kanji Khetsi, G.D.A., Messrs. Kanji Khetsi Vasa & Co., Ginabhal Building, 479, Kalbadevi Road, Bombay, 2. (6-2-1935).

*VATSARAJ, Mukundray Karasanji, G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Hamam Street, Fort, Bombay. (18-1-1933).

*VEERARAGHAVAN, C.V., G.D.A., 13/275, Raja Street, Coimbatore. (27-2-1935).

*VENKATAKRISHNAN, Srinivasa, G.D.A., Indira Bhuvan, Matunga, Bombay. (2-11-1933).

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*VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street, Madras. (2-9-1933).

*VENKATESAN, Ramanathan, 257, Sparks Street, Rangoon. (1-4-1935).

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*VISVANATHAN, Thiruvaranbur Subramania, G.D.A., Messrs. V. Nathan & Co., 577, Pycrofts Road, Triplicane, Madras. (12-1-1933).

*VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).

*WARERKAR, Bhaskar Vishnu, G.D.A., c/o Messrs. J. K. Parulkar & Co., 31-33, Humam Street, Fort, Bombay. (16-5-1935).

*WATTS, Charles, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 49, Kashmere Gate, Delhi. (20-2-1933).

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WONFOR, Herbert Ison, A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12, Madras.

*YOUNIE, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

†*ZAMAN, Syed-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (1-4-1933).

TOPOGRAPHICAL LIST.

AGRA.

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AHMEDABAD.

GANDHI, Jeyshanker Amritlal, B.Com., G.D.A., Krishna Co-operative Housing Society, Elis Bridge.

*MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Zaveri Building, Gandhi Road.

*SHAH, Chandulal Muljibhai, G.D.A., Messrs. Shah & Thakkar, Near Akaseth Kuna's Pole, Raipur.

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AJMER.

BHARGAVA, Gauri Shanker, "Phool Nivas", Civil Lines.

ALIGARH.

*RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Railway Bungalow, L.-3.

ALLAHABAD.

*JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj.

BANGALORE.

*AIYAR, Kalyan Subramani, B.A., F.S.A.A., J.P., Messrs. K. S. Aiyar & Co. 49, Shankar Mutt Road, Basavangudi.

*LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Yagneswara Buildings, Nagarathpet.

*RAMASWAMY AYYANGAR, Asur, B.Com., G.D.A., 'Dayasadan', 1st Cross Road, P. O. Basavangudi.

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BANNU.

*BAHRI, Parma Nand, G.D.A., Parade Gate

BARANAGORE (Distt. 24-Parganas).

*GUPTA, Jitendra Nath, B.A., G. D. A.

BEAWAR.

*GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., "Gargieya Niwas".

*SHARMA, Pandit Naurang Ray, Diggi Street.

BENARES CITY.

*CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee & Chatterjee, Lala Lajpat Rai Road.

BERHAMPORE (District Ganjam).

*PARTHASARATHI, Prankusam, G.D.A.

*ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal.

BEZWADA.

*REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

BOMBAY.

*ABHYANKAR, Bhalchandra Chintaman, G.D.A.. Messrs. B. C. Abhyankar & Co., 239, Girgaum Road.

*ABHYANKAR, Govind Shridhar, B.A., G.D.A., c/o Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort.

*ADARABAD, Rustom Naorojee, G.D.A., Moon Building, 10, Uranwala Street, Grant Road, Off Railway Goods Yard.

*ADENWALLA, Nariman Dadabhoy, G.D.A., Messrs. N. D. Adenwalla & Co., 412-424, Chotalal Bhuwan, Kalbadevi.

*AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort.

*AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort.

*ALLBLESS, Rustomji Bejonji, G.D.A., Messrs. R. B. Allbless & Co. 'Kitab Mahal', Hornby Road.

*AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort.

*AMIN, Jashbhai Bavajibhai. G.D.A., c/o Messrs. Apaji Amin & Co., 14, Hammam Street, Fort.

*AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort.

*BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort.

*BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

BOMBAY—*contd.*

*BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Prohit National Insurance Building, Hornby Road, Fort.

*BHAGWAT, Pandurang Gangadhar, G.D.A., Messrs. P. G. Bhagwat & Co., 79, Devakaran Mansions, Princess Street.

*BHAGWAT, Raghunath Bhaskar, G.D.A., Messrs. P. G. Bhagwat & Co., 79, Devakaran Mansions, Princess Street.

*BHARUCHA, Ratansha Shapurji, G.D.A., Aidun Building, Dhobitalao.

*BHATT, Dinubhai Labhshanker, G.D.A., Messrs. Dinubhai & Co., 65, Esplanade Road, Fort.

*BHATT, Laxmishanker Harjiwan, G.D.A., C/o The Bombay Port Trust Employees' Co-operative Credit Society, Ltd., B. P. T. Railway Manager's Office, Nicol Road, Ballard Estate, Fort.

*BHATT, Mohanlal Jagjivan, G.D.A., Khetwadi, 2nd Lane, Badrikashram, 4th Floor, Room No. 236.

*BILIMORIA, Bapuji Burjorji, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

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*CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort.

*COCKE, Sir Hugh Golding, Kt., A.C.A., Messrs. A. F. Ferguson & Co., Allababad Bank Buildings, Apollo Street.

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*DIGARIA, Rustomji Dossabhai, G.D.A., C/o The Capital Talkies, Opposite The Victoria Terminus, Fort.

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PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel & Patel, Randeria Building, Phayre Street.

RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 118, Phayre Street, Durbar Building.

SECUNDERABAD—

NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 140/A-4, Oxford Street.

SEKHARIPURAM (South Malabar).—

THAMPAN, Kuthiravattath Kuttanunni, G.D.A., P. O. Kalpathi.

TANJORE—

RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

LIST OF HOLDERS OF RESTRICTED CERTIFICATES

(as on the 1st July 1935).

HOLDERS OF RESTRICTED CERTIFICATES.

ALPHABETICAL LIST.

AGGARWAL, Moti Lal, C/o R. B. Seth Tikam Chand Bhagchand, Bankers, Ajmer.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.

AIYAR, R. N. Rajam, 15, Armenian Street, Madras.

AIYER, K. A. Sankara, 181, New Street, Madura (South India).

AYYAR, M. R., Balasubramania, Mayavaram.

BANERJEE, S. N., 8, Serpentine Lane, Entally, P. O. Calcutta.

BANERJI, Haridas, 65, Kalighat Road, Calcutta.

BEATTY, W., M.B.E., Ag. Compilation Officer, B. B. & C. I. Ry., Ajmer.

BEINGWET, C., 69, Phayre Street, Rangoon.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan, Beawar, Rajputana.

BISHAMBAR DAYAL, No. 866, Dharampura Street, Delhi.

BOSE, Nitai Doyal, Ulipur, Rangpur District, Bengal.

CHATTERJEE, Durga Charan, 32, Tehri Nim, Benares.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd., Dibrugarh, Assam.

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Villages, Khamargachi P. O., Hooghly District.

DAMANIA, Nourojee Fakirjee, Thavar Mansion, New Queen's Road, Chowpatti, Bombay.

DANIEL, Adrian Augustus, 192, Sparks Street, Rangoon.

DATE, Waman Narayan, Craddock Town, Nagpur, C. P.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queens Road, Bombay.

FAZL-I-MUIN, Mohammed, Messrs. S. Rasool & Co., Railway Bungalow, L. 3, Aligarh.

GARGIYA, Kanhaiyalal, Gargiya Niwas, Beawar.

GARU, N. Bhagavan Sarma, Vizagapatam.

GRUTTOO, Ikbal Krishna Munshi, Fyzabad.

IYER, K. Narayana, 51, Paripurna Vinayagar Koil Street, Mylapore, Madras.

IYER, S. P. S., Messrs. S. P. S. Iyer & Co., Randoria Building, 62, Phayre Street, Post Box No. 44, Rangoon.

JAIN, Nand Kishore, 280, Esplanade Road, Delhi.

KHANA, Diwan Bughamal, Kucha Santan, Peshawar City.

KRISHNAMACHARI, T., Vellore.

KUNDU, Atul Krishna, 12/1, Old Post Office Street, 2nd Floor, Calcutta.

MADAN GOPAL, Rang Mahal, Delhi.

MASTER, Bomanji Burjorji, Parsi Colony, Karachi.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk, Delhi.

McAFEE, Francis Leslie, B.A., 8, Grant's Buildings, Bombay.

MEHTA, Maneklal Amulakhrai, c/o Messrs. Naginadass and Maneklal, Sukhadvala Building, Ravelin Street, Hornby Road, Fort, Bombay

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort, Bombay.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town, Karachi.

MUKERJEE, Kali Bhusan, Hazaribagh.

MUKHERJEE, Subodh Kumar, Commercial Academy, Dacca.

MUKUT BEHARI LAL, c/o Accountant General, Bundi (Rajputana).

NARAYAN SINGH, Madhav Ram, Choolay, Madras.

PARULKAR, Jivaji Krishna, J. P., Ewart House, Tamarind Lane, Fort, Bombay.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort, Bombay.

PAUL, Upendra Nath, Babupura, Jalpaiguri (Bengal).

PILLAI, T. M. Sankaranarayana, Tachanllur, Tinnevelly Jn.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street, Madras.

PRAKASAM, C. M. S., 60, Krishnappa Naik Tank Street, Madras.

RAJAGOPALACHARIYA, M. K., c/o Wealth and Welfare, Saidapet, Madras.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O., Mangalore.

RESAMVALA, Bhaidas Ichharam, 1-3 Pinjrapole, Girgaum Back Road, Bombay.

SAGAL, Prag Narain, Laksa West, Benares City.

SAHA, Robindra Nath, B.Sc., Kumarkhali P. O., Nadia District, Bengal.

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate, Jamnagar (Kathiawar).

SEN, Joy Krishna, 8/1, Raj Kishore De Lane, Calcutta.

SEN, Saures Chandra, Tezpur, Assam.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street, Calcutta.

SHAMANNA, B., Retired Chief Accounts Clerk, Executive Engineer's Office, Mercara, Coorg.

SHARANGDHAR, Sadashiv Atmaram, 76, Tamarind Lane, Fort, Bombay.

SOPARIWALLA, Chunilal Harkisandas, c/o Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay.

SURAJ NARAIN, Kinari Bazar, Delhi.

VAKILNA, Nathalal Lallubhai, Haripura, Surat.

VITHALDAS, Devidas, Messrs. Devidas Vithaldas & Co., 16-Apollo Street, Fort, Bombay.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road, Bombay.

TOPOGRAPHICAL LIST.

AJMER.

AGGARWAL, Moti Lal, c/o R. B. Seth Tikam Chand Bhag Chand, Bankers.

BEATTY, W., M.B.E., Ag. Compilation Officer, B. B. & C. I. Ry.

ALIGARH.

FAZL-I-MUIN, Mohammed, Messrs. S. Rasool & Co., Railway Bungalow, L. 3.

BEAWAR.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan.

GARGIYA, Kanhaiyalal, Gargiya Niwas.

BENARES.

CHATTERJEE, Durga Charan, 32, Terhi Nim.

SAGAL, Prag Narain, Laksa West.

BOMBAY.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queens Road.

DAMANIA, Nourojee Fakirjee, Thavar Mansion, New Queen's Road, Chowpatti.

MEHTA, Rustomji Nussarwanji, Postal Press Buidling, 76, Tamarind Lane Fort.

MCAFEE, Francis Leslie, B.A., 8, Grant's Buildings.

MEHTA, Maneklal Amulukhrai, c/o Messrs. Naginadass and Maneklal, Sukhadvala Bldg., Ravelin Street, Hornby Road, Fort.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road Fort.

PARULKAR, Jivaji Krishna, J. P., Ewart House, Tamarind Lane, Fort.

RESAMVALA, Bhaidas Itchharam, 1-3 Pinjrapole, Girgaum Back Road.

SOPARIWALLA, Chunilal Harkisandas, c/o Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort.

SHARANGDHAR, Sadashiv Atmaram, 76, Tamarind Lane, Fort.

VITHALDAS, Devidas, Messrs. Devidas Vithaldas & Co., 16, Apollo Street, Fort.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road Bombay 7.

BUNDI (RAJPUTANA).

MUKUT BEHARI LAL, c/o Accountant General.

CALCUTTA.

BANERJEE, S. N., 8, Serpentine Lane, Entally P. O.
BANERJI, Haridas, 65, Kalighat Road.
KUNDU, Atul Krishna, 12/1, Old Post Office Street, 2nd Floor.
SEN, Joy Krishna, 8/1, Raj Kishore De Lane.
SEN-GUPTA, Dhirendra Mohan, 10, Hastings Street.

DACCA.

MUKHERJEE, Subodh Kumar, Commercial Academy.

DIBRUGARH (ASSAM).

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd.

DELHI.

BISHAMBAR DAYAL, No. 866, Dharampura Street.
JAIN, Nand Kishore, 280, Esplanade Road.
MADAN GOPAL, Rang Mahal.
MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk.
SURAJ NARAIN, Kinari Bazar.

FYZABAD.

GRUTTOO, Ikbal Krishna Munshi.

HAZARIBAGH.

MUKERJEE, Kali Bhusan.

JALPAIGURI (BENGAL).

PAUL, Upendra Nath, Babupura.

JAMNAGAR (KATHIAWAR).

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate.

KARACHI.

MASTER, Bomanji Burjorji, Parsi Colony.
MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town.

KHAMARGACHI (HOOGHLY DIST.).

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village, Khamargachi P.O.

KUMARKHALI (NADIA DIST.).

SAHA, Robindra Nath, B. Sc.

MADRAS.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.

AIYAR, R. N. Rajam, 15, Armenian Street.

IYER, K. Narayna, 51, Paripurna Vinayagar Koil Street, Mylapore.

NARAYAN SINGH, Madhav Ram, Choolay.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street.

PRAKASAM, C. M. S., 60 Krishnappa Naik Tank Street.

RAJGOPALACHARYA, M.K., c/o Wealth and Welfare, Saidapet, Madras.

MANGALORE.

RAO, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O.

MADURA (SOUTH INDIA).

AYYAR, K. A. Sankara, 181, New Street.

MAYAVARAM.

AYYAR, M. R. Balasubramania.

MERCARA (COORG).

SHAMMANA, B., Retired Chief Accounts Clerk, Executive Engineer's Office.

NAGPUR (C. P.).

DATE, Waman Narayan, Craddock Town.

PESHAWAR CITY.

KHANA, Dewan Bugha Mal, Kucha Santan.

RANGOON.

BEINGWET, C. 69, Phayre Street.

DANIEL, Adrian Augustus, 192, Sparks Street.

IYER, S. P. S., Messrs. S. P. S. Iyer & Co., Randeria Building, 62, Phayre Street, Post Box No. 44.

SURAT.

VAKILNA, Nathalal Lallubhai, Haripura.

TEZPUR (ASSAM).

SEN, Saures Chandra.

TINNEVELLY.

PILLAI, T. M. Sankaranarayana, Tachanllur.

ULIPUR (RANGPUR DIST.).

BOSE, Nitai Doyal.

VELLORE.

KRISHNAMACHARI, T.

VIZAGAPATAM.

GARU, N. Bhagavan Sarma.

AUDITOR'S CERTIFICATES RULES, 1932.

70—80

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AUDITOR'S CERTIFICATES RULES, 1932.

[DEPARTMENT OF COMMERCE NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A. B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Auditor's Certificates Rules, 1932.

2. In these rules, unless there is anything repugnant in the subject or context,—

(*a*) "Approved Accountant" means an accountant approved by the Governor General in Council for the purpose of taking articled clerks.

(*b*) "Auditor's Certificate" means a certificate granted under these rules entitling the holder to act as an auditor of companies throughout British India.

(*c*) "Graduate" means a graduate of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or of a University in Great Britain and Northern Ireland.

(*d*) "The Register" means the Register of Accountants.

PART I.

MAINTENANCE OF AND ENROLMENT ON THE REGISTER.

3. The Governor General in Council shall maintain a Register of Accountants who shall be entitled to apply for certificates to practise as auditors of companies throughout British India. The name, usual address and qualifications of every such accountant shall be entered in the Register with the date on which an auditor's certificate, if any, was granted to him.

4. A person shall not be eligible for enrolment on the Register if he :—

(1) has been adjudged by a competent court to be of unsound mind ;

(2) is an undischarged insolvent ;

(3) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(4) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Governor General in Council has, by order in this behalf, removed the disability ; or

(5) having previously practised as a public accountant is considered by the Governor General in Council not to be a fit and proper person to be enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

5. Subject to the provisions of Rule 4 and Rule 9, a person holding the Government Diploma in Accountancy, awarded on the recommendation of the Accountancy Diploma Board, Bombay, shall be entitled to be enrolled on the Register and may apply for enrolment on the Register at any time.

6. No person other than a person entitled to be enrolled on the Register shall be eligible for enrolment unless he has attained the age of twenty-one and has satisfied either—

(*a*) the tests prescribed in Part II of these rules, or

(*b*) a test recognised by the Governor General in Council as equivalent to the tests referred to in clause (*a*).

7. For the purposes of clause (*b*) of Rule 6, membership of any one of the following institutes and societies shall be recognised as equivalent to the tests prescribed in Part II :—

(1) The Institute of Chartered Accountants in England and Wales ;

(2) The Society of Incorporated Accountants and Auditors, London ;

(3) The Society of Accountants in Edinburgh ;

(4) The Institute of Accountants and Actuaries in Glasgow ;

(5) The Society of Accountants in Aberdeen ; and

(6) The Institute of Chartered Accountants in Ireland.

8. During a period not exceeding two years after the commencement of these rules, applicants for enrolment on the Register who are not entitled to enrolment under the second proviso to section 3 (1) of the Indian Companies (Amendment) Act, 1930, or under Rule 5, and who are not eligible for enrolment under Rule 6, will be required to satisfy the Governor General in Council that they are fit and proper persons for enrolment and have resided for not less than twelve months in India after attaining the age of eighteen.

9. (1) Every person enrolled on the Register shall pay an annual fee of Rs. 32. The annual fee shall be due and payable on the 1st April in each year.

(2) Every person, whose application for enrolment on the Register has been accepted shall before enrolment pay (*a*) an entrance fee of Rs. 150, and (*b*) a sum equivalent to the annual fee. Provided that the full amount of the entrance fee and half he amount of the annual fee shall be payable before enrolment by a person enrolled on or after the 1st October and before the 1st April next following.

10. (1) Every person wishing to be enrolled on the Register shall submit an application to the Secretary to the Government of India, Department of Commerce, in Form A (Appendix 1).

(2) The applicant shall furnish such further information bearing on his application as the Governor General in Council may at any time require from him.

11. If the application is accepted by the Governor General in Council, an intimation to that effect shall be sent to the applicant along with a request for payment of the prescribed fees. On receipt of the prescribed fees, the applicant's name shall be enrolled on the Register and a certificate of enrolment in orm B (App endix 1) issued to him.

12. A person enrolled on the Register shall be entitled to style himself "Registered Accountant" (or where he practises under a trade name such as Ram Lall and Company, "Registered Accountants") and to use the letters "R. A." after his name as long as his name continues to appear on the Register. A firm shall not be entitled to style itself "Registered Accountants" unless all of its partners practising in India are enrolled on the Register.

13. Every person enrolled on the Register may apply to the Governor General in Council for a certificate entitling him to act as an auditor of companies throughout British India. The certificate shall be in Form C (Appendix 1) and shall be valid until the 30th June in the financial year next following. No fee shall be payable for a certificate. Every application for the grant of a certificate shall be addressed to the Secretary to the Government of India in the Department of Commerce. No application shall be necessary for the renewal of a certificate, but a fresh certificate valid for the succeeding twelve months shall be sent to each accountant to whom a certificate has previously been granted and whose certificate is still valid provided that he remains enrolled on the Register and has paid the annual fee due under Rule 9.

Explanation.—A certificate granted at any time during the financial year 1934-35 shall be valid until the 30th June 1935, notwithstanding the fact that it was granted with validity only up to the 31st March 1935.

14. (1) The Governor General in Council may remove permanently or temporarily from the Register the name of any person—

(*a*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*b*) who is found to have been subject at the time of his enrolment, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of rule 4 ; or

(*c*) whom the Governor General in Council has declared not to be a fit and proper person to remain enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capicity, or of any breach of professional propriety, provided that before making such declaration the Governor General in Council shall call upon the person concerned to show cause why his certificate should not be cancelled, and shall make such further inquiry, if any, as he may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in Appendix 3 shall be deemed to be such breach.

(2) The removal of the name of any person from the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

15. An auditor's certificate shall be deemed to be cancelled from the date on which, and during the period for which, the name of its holder is removed from the Register.

16. The Governor General in Council may at any time restore the name of a person removed from the Register under Rule 14 (1) (*a*) on receipt of all arrears on account of the annual fee from the applicant for restoration. The restoration of a name to the Register under this rule shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

17. The fees prescribed by these rules shall be paid into any branch of the Imperial Bank of India or into any Government Treasury for credit under the head "XXVI—Miscellaneous Departments—Central—Registration of Accountants" and the bank or treasury receipt therefor shall be sent to the Secretary to the Government of India in the Department of Commerce.

18. The Register shall be published annually in the *Gazette of India* and copies of the Register shall be placed on sale.

PART II.

Theoretical Training, Examination and Practical Training.

19. Except as otherwise expressly provided in these rules, persons wishing to qualify themselves for enrolment on the Register shall be required to pass the First and Final Examinations prescribed and to serve under articles with an Approved Accountant for the periods and in the manner laid down in these rules.

20. A person who has before the 31st December 1934 passed the examination for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy shall not be required to pass either the First or the Final Examination.

21. A person who—

(*a*) has obtained the degree of Bachelor of Commerce of a University constituted by law in British India or of the University of Mysore or of the Osmania University or of a University in Great Britain and Northern Ireland, with Advanced Accounting as an optional subject, or

(*b*) has held for a period of not less than seven years prior to the date of commencement of the Final Examination a restricted certificate granted by a local Government entitling him to act as an auditor within a province, or ;

(*c*) has appeared and failed at any of the examinations for the Government Diploma in Accountancy, or an examination recognised as equivalent thereto, held in the years 1932, 1933 and 1934;

shall not be required to pass the First Examination. Provided that clause (*c*) shall remain in force up to the 31st December 1937 only.

FIRST EXAMINATION.

22. No candidate shall be admitted to the First Examination unless he—

(*a*) is a graduate, or

(*b*) has passed an examination entitling him to enter upon a course of studies at a University constituted by law in British India or the University of Mysore or the Osmania University or an examination recognised by the Governor General in Council as equivalent thereto and produces a certificate from the head of an institution recognised for the purpose by the Governor General in Council or an institution recognised by the Accountancy Diploma Board, Bombay, under the regulations for the award of the Government Diploma in Accountancy, that he has, subsequently to passing such examination, studied for a period of one academic year at such an institution and is fit to present himself for the examination, or

(*c*) produces a certificate that he has served for not less than seven years as an audit clerk in the office of an Approved Accountant.

23. Every candidate for admission to the First Examination shall pay a fee of Rs. 30.

24. Candidates for the First Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass simultaneously in both Groups.

Group I—*Accountancy and Auditing.*—(Two papers of three hours each).

Paper (*i*)—*Book-keeping.*—Short methods of calculation; Theory and practice of Single and Double Entry Book-keeping including the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheets.

Paper (*ii*)—*Accountancy and Auditing.*—Consignment and Joint Accounts; Partnership and Company Accounts; Departmental and Branch Accounts and General Principles of Auditing.

Group II—*Mercantile Law, Company Law and General Commercial Knowledge.* (Two papers of three hours each).

Paper (*i*) *Mercantile Law and Company Law.*—Law relating to Contracts, Sale of Goods, Partnership; and Elements of Company Law.

Paper (*ii*)—*General Commercial Knowledge.*—Charter parties; Bills of Lading · Fire and Marine Insurance; Bills; Cheques;

Documents of Title to Goods; Stocks, Shares and other securities; Commercial Correspondence and Elements of Secretarial Practice.

The above particulars are intended as a general guide to questions which may be asked in each paper.

FINAL EXAMINATION.

25. No candidate shall be admitted to the Final Examination unless he

(*a*) (*i*) has either passed the First Examination or is exempted by Rule 21 from passing that examination; and

(*ii*) has either completed the period of service under articles prescribed by Rule 36 or is serving the last twelve months of the said period or is exempt from service under articles.

or (*b*) has appeared and failed at any of the examinations for the Government Diploma in Accountancy, or an examination recognised as equivalent thereto, held in the years 1932, 1933 and 1934, provided that this clause shall be operative only as regards the Final Examination to be held in the years 1935, 1936 and 1937.

Provided that in the case of every candidate an interval of not less than eleven months shall have elapsed between the date of his passing the First Examination and the commencement of the Final Examination.

26. Every candidate for admission to the Final Examination shall pay a fee of Rs. 50.

27. Candidates for the Final Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass in both Groups. A candidate who passes the examination in only one Group shall not be required on the next occasion on which he presents himself for the examination to sit for the Group in which he has passed. If he then fails to pass in the remaining Group he shall be required to pass in both Groups when he next sits for the examination.

Group I—*Advanced Accounting and Auditing.*—(Three papers of three hours each).

Paper (*i*)—*Advanced Accounting* including knowledge of accounts in connection with floatation, reconstruction, amalgamation and liquidation of companies; Insolvency and Bankruptcy Accounts; Income-tax.

Paper (*ii*)—*Advanced Accounting* including knowledge of Accounts of Banks, Insurance Companies, and Electricity Companies; Double Account System; Costing, Stores and Labour Accounts.

Paper (*iii*)—*Auditing.*

Group II—*Mercantile Law, Company Law and Economics.*—(Three papers of three hours each).

Paper (*i*)—*Mercantile Law* including the law relating to Negotiable Instruments; Arbitration and Awards; Insolvency; Rights and Duties of Liquidators, Trustees and Receivers.

Paper *(ii)*—*Company Law* including law relating to special classes of companies and Income-tax law.

Paper *(iii)*—*Economics.*—Elements of Economics including Currency, Banking and Foreign Exchange.

The above particulars are intended as a general guide to questions which may be asked in each paper.

GENERAL.

28. The examinations shall be conducted in such manner as the Governor General in Council may direct.

29. The First and the Final Examinations will ordinarily be held once in every year in the month of March or April at such places and times as may be notified by the Governor General in Council in the *Gazette of India.*

30. Applications for admission to an examination shall be made on the prescribed form which may be obtained from the Secretary to the Government of India in the Department of Commerce. Every such application together with the prescribed fee shall be sent so as to reach the Government of India between the 1st and 31st of January of the Calendar year in which the examination is held.

31. No fee paid for admission to an examination shall in any circumstances be refunded. If a candidate who has paid the prescribed fee is subsequently prevented from attending the examination for admission to which he has applied, the Governor General in Council may, if he is satisfied that the candidate was prevented from attending by circumstances beyond his control, permit the fee to be transferred to the next examination.

32. A notice stating the place, dates and times at which the candidate will be required to present himself for examination shall be sent to each candidate to the address given by him in his application so as to reach him not less than fourteen days before the commencement of the examination.

33. Every candidate passing the First or Final Examination shall be furnished with a certificate to that effect.

34. A list of successful candidates shall be published in the *Gazette of India* in alphabetical order after each examination and shall be sent to each successful candidate. The names of candidates obtaining distinction in the examinations shall be indicated in the list. Candidates shall not be supplied with the number of marks obtained by them in any paper but each unsuccessful candidate shall be informed of the group or groups in which he has failed.

35. If a candidate is found to have resorted to unfair means during the conduct of an examination or to have attempted to influence an examiner, the Governor General in Council may, on receipt of a report to that effect from any examiner or any person duly authorised to conduct the examination, remove the name of such candidate from the list of those entered for the examination and may direct that a candidate whose name has been so removed shall not be admitted to the next or to any subsequent examination held under these rules.

36. No person shall be eligible for enrolment on the Register under Rule 6(*a*) unless he has served under articles with an Approved Accountant and produces a certificate from the Approved Accountant in Form F given in Appendix 2. The periods to be served shall be as follows :—

(*a*) Persons who have before the 31st December 1934 passed the examination prescribed for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the Regulations for the award of the Government Diploma in Accountancy .. .. three years.

(*b*) Persons who are admitted to the Final Examination under clause (*b*) of rule 25, and pass it, and whose apprenticeship under the regulations for the award of the Government Diploma in Accountancy was registered with the Accountancy Diploma Board, Bombay, before the 1st April 1933, or whose articles were registered under rule 42 with the Government of India in the Department of Commerce before that date .... three years.

(*c*) Graduates .. .. four years.

(*d*) Others .. .. five years.

Provided that the following persons shall not be required to serve any period under articles :—

(*i*) a person who has held for a period of not less than seven years a restricted certificate granted by a local Government entitling him to act as an auditor within a province ;

(*ii*) a person who has completed a total period of nine years, either in service as an audit clerk in the office of an Approved Accountant, or partly in such service and partly in service under articles.

For the purpose of this rule any period of apprenticeship served under the Regulations for the award of the Government Diploma in Accountancy and duly registered with the Accountancy Diploma Board, Bombay, shall be reckoned as service under articles.

APPROVED ACCOUNTANTS AND ARTICLED CLERKS.

37. A list of Approved Accountants shall be maintained by the Governor General in Council. The list shall be published once a year in the *Gazette of India* and copies of the list shall be placed on sale.

38. (1) No person shall be eligible for inclusion in the list of Approved Accountants unless he is enrolled on the Register and is in practice as a public accountant and has been continuously for a period of not less than three years immediately before the date of his application either in practice as a public accountant or employed as a paid assistant to a practising public accountant or partly in such practice and partly so employed.

(2) Applications for inclusion in the list shall be submitted through the local Government of the province in which the candidate has his head office

to the Secretary to the Government of India in the Department of Commerce and shall be accompanied by particulars of the candidate's practice or that of his firm.

(3) An Approved Accountant shall on ceasing to practise as a public accountant inform the Secretary to the Government of India in the Department of Commerce of the fact within thirty days from the date on which he ceases to practise.

39. The Governor General in Council may remove from the list of Approved Accountants the name of any person who has ceased to practise as a public accountant or who in his opinion is no longer a fit and proper person to employ articled clerks and such removal shall be notified in the *Gazette of India*.

Provided that before removing the name of any person on the ground that he is no longer a fit and proper person to employ articled clerks the Governor General in Council shall call upon the person concerned to show cause why his name should not be removed.

40. (1) (*a*) Except as elsewhere provided in this rule an Approved Accountant may employ not more than three articled clerks at one time.

(*b*) If an Approved Accountant have for the time being in his employ any apprentices under the regulations for the award of the Government Diploma in Accountancy, the total number of such apprentices and of articled clerks employed shall not exceed four in all.

(*c*) An Approved Accountant in practice without any partner may in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for every paid assistant in his service and enrolled on the Register.

(*d*) An Approved Accountant in practice with one or more partners who are Registered Accountants but who are not Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for each of such partners and one articled clerk for each paid assistant in the service of the firm and enrolled on the Register.

(*e*) Where two or more Approved Accountants are in practice as partners with or without additional partners who are Registered Accountants but not Approved Accountants, one or other of the partners who are Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk only for each such additional partner and one for each paid assistant in the service of the firm and enrolled on the Register.

(2) An Approved Accountant may, on the death or retirement of a partner in his firm, accept transfer, in accordance with Rule 46, of the articles of any clerk who was employed by such partner at the time of his death or retirement and may continue to employ such clerk for the remainder of his term of service under articles in addition to the number of articled clerks already in his employment at the time of his partner's death or retirement provided that such addition shall not cause the total number of clerks and apprentices in his.

employment exclusive of the articled clerks employed by him under clause (c) of sub-rule (1), to exceed four.

41. An Approved Accountant shall before accepting a person for service with him under articles satisfy himself by inspection of the relevant certificates that such person—

(a) will be not less than sixteen years of age on the date of commencement of his articles, and

(b) has passed the Matriculation Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or any other examination entitling him to enter upon a course of studies at any such University or an examination which has been declared by the Governor General in Council to be equivalent thereto.

42. The articles shall be executed in Form D or Form E (Appendix 2), according as the candidate for articled clerkship is of full age or is a minor, and shall be stamped. The articles together with the necessary documentary evidence showing that the conditions laid down in clauses (a) and (b) of Rule 41 are satisfied, shall be sent to the Secretary to the Government of India in the Department of Commerce for registration so as to reach him within sixty days after the execution of the articles or their commencement whichever is earlier and shall be accompanied by a fee of Rs. 10 and by a statement giving particulars of the name, father's name, residence and age of the articled clerk.

43. A register of articled clerks shall be maintained by the Governor General in Council.

44. No articled clerk shall, during the time of his service as articled clerk except with the permission of the Governor General in Council, engage in any other business or occupation.

45. In the event of any complaint of misconduct or breach of any of the covenants contained in the articles executed in Form D or Form E referred to in Rule 42 being made against any articled clerk, the Governor General in Council may, if he is satisfied that the complaint is proved, direct the cancellation of the articles, or that any period already served under such articles shall not be reckoned as such service for the purpose of Rule 36. A person whose articles have been cancelled under this rule shall not be retained or taken as an articled clerk by any Approved Accountant.

46. In the event of the name of an employer of an articled clerk being removed from the list of approved accountants or if he ceases to practise, the articles may be transferred to another Approved Accountant and the transfer shall be reported to the Secretary to the Government of India in the Department of Commerce. In the like events or in the event of the death of the employer the articled clerk may enter into fresh articles for the remainder of his term of service. Such fresh articles shall be sent for registration as provided in rule 42 but shall not require the payment of any fee.

47. Articles may by agreement between the articled clerk and his employer be assigned to another employer. Such an assignment shall be subject to the provisions of rule 42 regarding registration and the payment of a fee.

48. Pending the publication of the first list of Approved Accountants and for a period of six months thereafter, an accountant who was permitted immediately before the commencement of these rules to take an apprentice or apprentices for training for the Government Diploma in Accountancy may employ an articled clerk or clerks in accordance with these rules. Provided that, if his name shall not have been included in the list of Approved Accountants, he shall, at the request of an articled clerk employed by him, permit the assignment of the articles of such clerk to an accountant included in the list of Approved Accountants and shall refund to such clerk a proportion of any premium received from him equal to the proportion which the unexpired period of the articles bears to the total period of such articles.

PART III.

The Indian Accountancy Board.

49. The Indian Accountancy Board shall consist of not less than fifteen and not more than twenty members appointed by the Governor General in Council. Two members shall be persons in the service of Government and of the remainder not less than two-thirds shall be professional accountants.

50. One of the members in the service of Government shall be appointed Chairman of the Board by the Governor General in Council and shall have power to depute any other person in the service of Government to act as member and chairman on his behalf.

51. The Secretary to the Board shall be appointed by the Governor General in Council and shall not be a member of the Board.

52. (1) Save as otherwise provided in these rules, a member of the Board other than a member who is in the service of Government, shall hold office for three years from the date of his appointment.

(2) A member, appointed to fill a casual vacancy shall hold office so long as the member whose place he fills would have been entitled to hold office if the vacancy had not occurred.

53. A member other than a member who is in the service of Government, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

54. (1) Before a member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days—

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure from and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months, he shall tender his resignation or apply for leave of absence. On receipt of such application the Governor Genera

in Council may at his discretion grant leave of absence, or, if he considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days without taking either of the courses mentioned in sub-rule (1) he shall be deemed to have resigned his office with effect from the date of his departure from India.

55. A member, other than a member in the service of Government, shall be deemed to have vacated his seat on the Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4, or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Chairman of the Board.

56. The Board shall meet as often as may be required, provided that a meeting shall be held at least once a year. The place of meeting shall be at the headquarters of the Government of India or at such other place as the Chairman may think fit.

57. Twenty-one days at least before any meeting of the Board, notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting, provided that in cases of urgency an emergency meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

58. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting.

59. No business shall be transacted at a meeting of the Board unless there are present at least eight members.

60. Any question which the Board is required to take into consideration may, if the Chairman so decides, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

61. The Board may appoint committees constituted from among the members to report to the Board in regard to particular matters included within the scope of its functions or to advise and assist the Governor General in Council in regard to any such matter. Every such committee shall consist of not less than five members, of which three shall form a quorum.

62. Minutes shall be made of the proceedings of meetings of the Board and of the committees thereof and every minute signed by the Chairman of

the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Governor General in Council.

63. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive a first class fare to and from the place of meeting and a fee of Rs. 50 per diem for each day of absence from their principal places of business. The members resident at the place of meeting shall receive a fee of Rs. 50 for each day on which they attend a meeting.

PART IV.

Local Accountancy Boards.

64. The Governor General in Council may constitute a Local Accountancy Board for any area and may designate the headquarters of each Local Accountancy Board so constituted.

65. A Local Accountancy Board shall consist of not less than three and not more than eight members who shall be appointed by the Governor General in Council on the recommendation of the local Government concerned. Provided that, in addition to the members so appointed, a member of the Indian Accountancy Board shall be *ex-officio* a member of the Local Accountancy Board for the area in which he ordinarily resides.

66. The Chairman of a Local Accountancy Board shall be a member of the Indian Accountancy Board and shall be appointed by the Governor General in Council.

67. (1) Save as otherwise provided in these rules, a member, other than a member who is in the service of Government or who is a member *ex-officio*, shall hold office for three years from the date of his appointment.

(2) A member appointed to fill a casual vacancy shall hold office so long as the member whose place he fills would have been entitled to hold office if the vacancy had not occurred.

68. A member, other than a member who is in the service of Government or who is a member *ex-officio*, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

69. (1) Before a member, other than a member who is in the service of Government or who is a member *ex-officio*, leaves India for a period exceeding thirty days,

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months he shall tender his resignation or apply for leave of absence. On receipt of such an application the Governor General in Council may at his discretion grant leave of absence or, if he considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member to whom sub-rule (1) applies leaves India for a period exceeding thirty days without taking either of the courses mentioned in

clause (*b*) of that sub-rule he shall be deemed to have resigned his office with effect from the date of his departure from India.

70. A member, other than a member who is in the service of Government or who is a member *ex-officio*, shall be deemed to have vacated his seat on a Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board or thereafter has become subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of rule 4, or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Board.

71. Fourteen days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting provided that in cases of urgency an emergent meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

72. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting, provided that the Chairman shall be a member of the Indian Accountancy Board if any such member is present at the meeting.

73. Every question placed before the Board for decision shall, in the event of a difference of opinion, be decided by a majority of votes, and in case of equality of votes the Chairman shall have a casting vote in addition to his original vote.

74. No business shall be transacted at a meeting unless there are present at least half the total number of members, appointed and *ex-officio*. Provided that, if the total number of such members is less than six, three members shall form a quorum.

75. Any question which the Board is required to take into consideration may, if the Chairman considers it necessary, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

76. Minutes shall be made of the proceedings of meetings of the Board and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Governor General in Council.

77. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive a first class fare to and from the place of meeting and a fee of Rs. 30 per diem for each day of absence from their principal places of business. The members resident at the place of meeting shall receive a fee of Rs. 30 for each day on which they attend a meeting.

APPENDIX 1.

FORM A.

Form of Application for enrolment on the Register of Accountants.

(*See* Rule 10.)

The Secretary to the Government of India,
Department of Commerce,
Simla.
New Delhi.

SIR,

I beg to offer myself for enrolment on the Register of Accountants. I also hereby declare that I am not subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of rule 4 of the Auditor's Certificates Rules, 1932.

1. Name in full and usual address.
2. Father's name.
3. Nationality.
4. Date of birth.*
5. Place or places of business or service.
6. Date of commencement of practice or service.
7. If a partner or assistant, state name of firm and position therein.
8. Period of residence in India.
9. Particulars of qualifications.
10. Occupation in full.
11. State whether at any time debarred from practising as an auditor: If member of any of the institutions specified in rule 7, state whether at any time membership was suspended, and if so, the reasons of suspension and its duration.
12. Whether Auditor's Certificate is required after enrolment on the Register of Accountants.

I beg to remain, etc.

Date :

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*Applicants may be required to produce evidence of their age.

† Originals or duly certified copies of diplomas, certificates and other documents in support of qualifications claimed must be sent with the application.

FORM B.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

Certificate of Enrolment on the Register of Accountants.

(*See* Rule 11.)

No.....

This is to certify that.....of.....
.....in the province of.....was enrolled on this .....day of.....193 , on the Register of Accountants maintained under the authority of the Government of India.

Dated this.....day of.....193 .

By order of the Governor General in Council.

Seal

Secretary to the Government of India,
Department of Commerce.

FORM C.

Auditor's Certificate.

(*See* Rule 13.)

This is to certify that.....of.....
.....is entitled to be appointed and to act as an auditor of companies throughout British India. This certificate is valid from the .....day of.....19.....
to the 30th day of June 19....., inclusive.

Dated this.....day of .. ..193 .

By order of the Governor General in Council.

Seal.

Secretary to the Government of India,
Department of Commerce.

APPENDIX 2.

FORM D.

(For use when the Articled Clerk is of full age.)

(*See* Rule No. 42.)

Articles of apprenticeship made the.....day of.....one thousand nine hundred and.....between.....of .....an approved accountant under the Auditor's Cert ficates Rules, 1932,.....(hereinafter called the Employer) of the one part and.....(hereinafter called the Articled Clerk) of the other part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk hereinafter contained and of the premium of Rs.....paid by the Articled Clerk (the receipt whereof the Employed doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his articled clerk for the term of..... years from the date of this deed.

2. The Articled Clerk of his own free will binds himself articled clerk to the Employer to serve him from the day of the date hereof for and during and unto the full end and term of years.

3. The Articled Clerk convenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his articled clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an articled clerk ought to do in all things whatsoever.

(*f*) He will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Employer covenants with the Articled Clerk as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk to cause the Articled Clerk to b enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended cl rkship and shall have passed the required examinations and in all respects properly qualified himself to be enrol ed on the said Register.

(*c*) That if the Employer shall die or cease to practise as an accountant or cease to be borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, during the said term he or his personal representative shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for each year of completed service a period aggregating not more than 30 days.

5. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rule .

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered.

by

in the presence of—

Signed Sealed and Delivered

by

in the presence of

FORM E.

(For use when the Articled Clerk is a minor.)

(*See* Rule No. 42.)

Articles of Apprenticeship made the .....day of..... one thousand nine hundred and.....*between*..... of.....an approved accountant under the Auditor's Certificates Rules, 1932.....(hereinafter called the Employer), of the first part.....(hereinafter called the Guardian) of the second part and.....(hereinafter called the Articled Clerk) of the third part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk and Guardian respectively hereinafter contained and of the premium of Rs.....paid by or on behalf of the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of.....years from the date of this deed.

2. The Articled Clerk of his own free will and with the consent of the Guardian binds himself Articled Clerk to the Employer to serve him from the day of the date hereof for and during and unto the full end and term of..... years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and excute the lawful and reasonable commands of the Employer and will not depart or

absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Guardian covenants with the Employer as follows :—

That he will indemnify the Employer his partner or partners and all or any of them in case the Articled Clerk shall act contrary to the last-mentioned covenant and the Employer or his partners shall suffer thereby any loss damage or prejudice.

5. The Employer covenants with the Articled Clerk and the Guardian as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk and the Guardian or either of them to cause the Articled Clerk to be enrolled on the Register of Accountants persuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an accountant or cease to be borne on the list of Approved Accountants maintained under the Auditor's Certificate Rules, 1932, during the said term he or his personal representatives shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for each year of completed service a period aggregating not more than 30 days.

6. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered
by
in the presence of—
Signed Sealed and Delivered
by
in the presence of—
Signed Sealed and Delivered
by
in the presence of—

FORM F.

Certificate of completion of service under Articles

(*See* Rule 36.)

I, , of , do hereby certify that Mr. served as an articled clerk under me in accordance with the Auditor's Certificates Rules, 1932, for a period of from to , that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

The articles were duly registered with the Government of India in the Department of Commerce, *vide* Registration No. of 193 .

(Place)

(Date)

(Signature)

APPENDIX 3.

[*See* Explanation to rule 14 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT ENROLLED ON THE REGISTER WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant enrolled on the Register or to a holder of a restricted certificate granted by a local Government entitling him to act as an auditor within a province.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than a Registered Accountant or a holder of a restricted certificate or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than a Registered Accountant or a holder of a restricted certificate or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act 1913 (VII of 1913), have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or promoting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff another Registrered Accountant or a holder of restricted certificate.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements of average profits over a period of two or more years without at the same time stating the profits or losses for each year seaparately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

RESTRICTED CERTIFICATE RULES, 1932.

RESTRICTED CERTIFICATES RULES, 1932.

[DEPARTMENT OF COMMERCE NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A.B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Restricted Certificates Rules, 1932

2. (1) Every person holding a temporary or permanent restricted certificate granted by a local Government entitling him to act as an auditor within a province shall, within three months of the commencement of these Rules, send his certificate, or a duly certified copy thereof, to the Secretary to the Government of India in the Department of Commerce. Original certificates will be returned to the holders after the particulars entered in them have been noted.

(2) In the month of April in each succeeding year every holder of a restricted certificate intending to continue to practise as an auditor shall send a report to that effect to the Secretary to the Government of India in the Department of Commerce. A person who omits to send such report shall cease to be entitled to act as an auditor unless, on an application made by him, the Governor General in Council, by order in this behalf, condones this omission.

3. (1) Every holder of a restricted certificate, whether such certificate is temporary or permanent, entitling the holder to act as an auditor within a province may continue so to act. Provided that the Governor General in Council may at any time suspend or cancel such a certificate if the holder—

(*a*) has been adjudged by a competent court to be of unsound mind ;

(*b*) is an undischarged insolvent ;

(*c*) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(*d*) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned, or unless, on an application made by him, the Governor General in Council has, by order in this behalf, removed the disability ;

(*e*) has been declared by the Governor General in Council not to be a fit and proper person to act as an auditor of the accounts of public companies by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety provided that before making such declaration the Governor General in Council shall call upon the holder to show cause why his certificate should not be cancelled, and shall make such further inquiry, if any, as he may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in the Appendix shall be deemed to be such breach.

(2) The suspension or cancellation of a certificate shall be notified in the local official Gazette and communicated to the holder of the certificate at his usual address.

APPENDIX.

[*See* Explanation to rule 3 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT SUBJECT TO THESE RULES WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant subject to the Auditor's Certificates Rules, 1932, or to these Rules.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913), have been duly complied with.

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(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or prompting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff, an accountant subject to the Auditor's Certificates Rules or to these Rules.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements or average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

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9. The Commercial College, 8, Daryaganj, Delhi.
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as on the 1st July 1936).

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*BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

*BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort, Bombay. (1-4-1933).

*BATLIBOI, Sorab Rustamji, F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933).

*BEVAN, Kenneth William, A.C.A., C|o Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (16-5-1936).

*BHAGWAT, Pandurang Gangadhar, G.D.A., Messrs. P. G. Bhagwat & Co., Commissariat Buildings, Hornby Road, Fort, Bombay. (1-4-1933).

*BHAGWAT, Raghunath Bhaskar, G.D.A., Messrs. P. G. Bhagwat & Co., Commissariat Buildings, Hornby Road, Fort, Bombay. (17-1-1935).

*BHANDARI, Prakash Nath, B.A., B.Com. (Lond.), A.C.A., Messrs B. M. Chatrath & Co., 49-A, Mozang Road, Lahore. (1-7-1936).

BHARGAVA, Gauri Shankar, " Phool Niwas ", Civil Lines, Ajmer.

*BHARUCHA, Kavas Dosabhai, G.D.A., 142, Mody Street, Fort, Bombay. (6-12-1935).

*BHARUCHA, Ratansha Shapurji, G.D.A., Aidun Building, Dhobi-talao, Bombay. (28-3-1933).

*BHARUCHA, Sorab Khurshedji, G.D.A., C|o Messrs. G. P. Kapadia & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (7-11-1935).

*BHATIA, Prithvi Nath, A.S.A.A., Messrs. P. N. Bhatia & Co., Katra Ahluwalia, Amritsar. (1-4-1936).

*BHATT, Dinubhai Labhshanker, G.D.A., Messrs. Dinubhai & Co., 65, Esplanade Road, Fort, Bombay. (25-10-1932).

*BHATT, Laxmishanker Harjiwan, G.D.A., C|o The Bombay Port Trust Employees' Co-operative Bank, Ltd., Ballard Road, Fort, Bombay 1. (25-10-1932).

*BHATT, Mohanlal Jagjivan, G.D.A., Khetwadi, 2nd Lane, Badrik-ashram, 4th Floor, Room No. 236, Bombay. (19-12-1933).

*BHATTACHARYEA, Kalinarayan, G.D.A., 59|C, Protapaditya Road, Kalighat, P. O., Calcutta. (27-6-1936).

*BHATTY, Ishwar Singh, G.D.A., Messrs. Sodhbans & Co., 7-A Nisbet Road, Lahore. (26-9-1935).

*BHIMESWARA RAO, Kolagotla, B.Com., G.D.A., Messrs. K. Bhimeswararao & Co., Powerpet, Ellore. (25-10-1932).

*BILIMORIA, Bapuji Burjorji, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

*BILIMORIA, Ratanji Maneckji, G.D.A., Powvala Building, New Churney Road, Bombay. (21-4-1936).

*BILLIMORIA, Bhicajee Shapoorji, A.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (11-4-1934).

†*BILLIMORIA, Sir Shapoorjee Bomonjee, Kt., M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

*BINDON, Sydney Albert, A.C.A., C|o Messrs. Fraser & Ross, 17, Armenian Street, Madras. (2-11-34).

*BIRDY, Bejonji Dinshawji, B.Com., G.D.A., Messrs. R. P. Dalal & Co., Navsari Chambers, Outram Road, Fort, Bombay. (9-11-1933).

*BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town, Madras. (27-11-1933).

*BROWN, George Alexander, C.A., General Manager, ' The Rangoon Times ', 486, Merchant Street, Rangoon. (13-7-1933).

*BU, Maung Mya, B.Com., G.D.A., Chief Audit Assistant, Chief Accountant's Office, Corporation of Rangoon, Rangoon. (6-10-1933).

*CAMA, Ardeshir Edulji, A.C.A., Mubarak Manzil, 50, Hughes Road, Bombay. (2-3-1935).

*CAPTAIN, Hormusji Framji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (1-4-1933).

†*CARTER, Edwin John, A.C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

*CHAKRAVARTI, Benoybrata, A.S.A.A., 29, Wards Institution Street, P. O. Beadon Street, Calcutta. (20-7-1935).

*CHAKRAVARTI, Bibhutibhusan, B.Com., A.S.A.A., Messrs. Chakravarti, Choudhury & Co., 2, Royal Exchange Place, Calcutta. (16-5-1935).

*CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., 162, Bowbazar Street, Calcutta. (1-4-1933).

*CHAKRAVARTI, Janardon Chandra, B.Com., G.D.A., 162, Bowbazar Street, Calcutta. (15-7-1933).

*CHAKRAVARTY, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15, Clive Street, Calcutta. (11-11-1933).

*CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 10, Old Post Office Street, Calcutta. (20-2-1933).

*CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (25-10-1932).

*CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., 54, The Mall, Lahore. (16-5-1935).

*CHAPMAN, Robert Geoffrey, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (19-5-1936).

*CHARI, Tiruvalliangudi Ramanuja Narasimha, G.D.A., Messrs. T. R. N. Chari & Co., 228|232, Phayre Street (Railway Block), Rangoon. (1-4-1933).

*CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. B. M. Chatrath & Co., 49-A, Mozang Road, Lahore. (30-3-1933).

*CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee and Chatterjee, Lala Lajpat Rai Road, Benares. (1-4-1933).

*CHATTERJEE, Saral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (7-8-1934).

*CHATTERJI, Ramesh Chandra, G.D.A., 32, Huzuri Mull Lane, P. O. Entally, Calcutta. (8-6-1936).

*CHATTERJI, Shyama Charan, B.Com., G.D.A., 37, Harrison Road, Calcutta. (24-10-1935).

*CHATTOPADHYAY, Kumudbandhu, G.D.A., Messrs. Graham Roberts & Co., 5, Fairlie Place, Calcutta. (10-1-1936).

*CHATURVEDI, Bishamber Nath, B.Com., G.D.A., Meston Road, Cawnpore. (26-10-1934).

*CHAUDHURI, Narendra Bijay, B.A., A.S.A.A., Messrs. N. B. Chaudhuri & Co., Shafraz Road, Rangoon. (8-11-1934).

*CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12|1, Old Post Office Street, Calcutta (14-12-1932).

*CHETTY, Voora Jagannadham, G.D.A., 188, Govindappa Naick Street, George Town, Madras. (1-7-1935).

*CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 9, Asaf Buildings, McLeod Road, Lahore. (5-4-1933).

*CHOUDHARY, Nanhelal Bhaiyalal, G.D.A., Messrs. Jain & Choudhary, Clutterbuckganj, Near Bareilly. (1-4-1933).

*CHOUDHURI, Birbhadra Chandra, 39, Hazra Road, Ballygunge, Calcutta. (26-9-1933).

*CHOUDHURY, Priyanath, M.A., G.D.A., 12|1, Old Post Office Street, Calcutta. (14-12-1932).

*CHOUDHURY, Sitesh Chandra G.D.A., 1, Ram Hari Ghosh Lane, Amherst Street Post Office, Calcutta. (16-3-1936).

*COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

*CONTRACTOR, Mohammedally Huseni, G.D.A., Orient Hotel Building, Opposite Crawford Market, Bombay. (1-11-1935).

*CRAWSHAW, Joseph Sykes, A.C.A., C|o Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (26-10-1933).

*CROOKS, George Reid, A.C.A., of Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (31-5-1935).

*DALAL, Natverlal Chandulal, G.D.A., C|o Gujerat Urban Banks Supervising Union, Ltd., Kanpita, Surat. (26-8-1935).

*DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

*DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. R. P. Dalal & Co., Navsari Chambers, Outram Road, Fort, Bombay. (25-8-1932).

*DANDEKER, Ganesh Mahadev, A.S.A.A., 8, Sankurama Chetty Street, George Town, Madras. (20-3-1936).

*DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street, Calcutta. (18-1-1933).

*DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. S. B. Billimoria & Co., 100, Clive Street, Calcutta. (5-8-1932).

*DARUVALLA, Jal Cawasji, G.D.A., 335-A, " Meher Villa ", Grant Road, Bombay. (1-4-1933).

*DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 2|1, Mission Row, Calcutta. (25-10-1932).

*DAS, Jyotish Chandra, B.Sc. (Com.) (U. S. A.), 86, Clive Street, Calcutta. (1-7-1932).

*DAS, Mohini Mahan, G.D.A., C|o Bengal Insurance and Real Property Co., Ltd., 2, Church Lane, Calcutta. (18-11-1935).

*DAS, Narendra Nath, B Sc., G.D.A., Messrs. N. N. Das & Co., 8|2, Hastings Street, Calcutta. (20-3-1933).

*DAS, Santosh Kumar, B.Sc., G.D.A., Messrs. Das & Majumdar, 8, Dalhousie Square (East), Calcutta. (4-3-1935).

*DAS GUPTA, Anil Chandra, B.A. (Hons.), G.D.A., Messrs. A. C. Das Gupta & Co., 12, Old Post Office Street, Calcutta. (23-3-1933).

*DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. Mukherji & Das Gupta, 5, Fyzabad Road, Lucknow. (27-5-1933).

*DASTUR, Dara Nasarvanji, A.S.A.A., G.D.A., Logan Slope, Broach. (27-6-1936).

†*DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (1-4-1933).

*DATTA, Kalyan Kumar, B.Sc., A.S.A.A., Messrs. K. K. Datta & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (14-1-1936).

*DATTA, Surendra Nath, B.Com., G.D.A., Messrs. S. N. Datta & Co., 53|1, Shyampooker Street, Calcutta. (10-10-1934).

*DAVAR, Dorab Rustomji, G.D.A., F.S.A.A., Messrs. Cornelius & Davar, 80, Esplanade Road, Fort, Bombay. (26-6-1933).

*DAVAR, Maneck Ardeshir, M.A., B.L., F.S.A.A., Messrs. Maneck A. Dawar & Co., 100, Clive Street, Calcutta. (1-4-1933).

*DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street, Rangoon. (1-4-1933).

*DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118—120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

*DAY, Subodh Kumar, A.S.A.A., Messrs. S. K. Day & Co., 183, Dharramtolla Street, Calcutta. (17-12-1932).

*DEB, Malay Kumar, B.Sc., G.D.A., 8|2, Hastings Street, 1st Floor, Rooms Nos. 21 & 22, Calcutta. (12-1-1933).

*DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

*DESAI, Jal Temulji, G.D.A., Messrs. J. T. Desai & Co., Albert Building, 3rd Floor, 346, Hornby Road, Fort, Bombay. (20-2-1933).

*DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co, 46, Church Gate Street, Fort, Bombay. (25-11-1932).

*DESHPANDE, Vaman Hari, G.D.A., Messrs. V. H. Deshpande & Co., Yusuf Building, Fort, Bombay. (16-11-1933).

*DHARMASANKARAN, R., G.D.A., 308, Linga Chetty Street, G. T., Madras. (13-1-1936).

*DHAWAN, Anand Prakash, A.S.A.A., Milkhi Ram Street, Lahore. (21-4-1936).

*DIGARIA, Rustomji Dossabhai, G.D.A., C|o The Capital Talkies, Opposite the Victoria Terminus, Fort, Bombay. (22-5-1933).

*DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (25-10-1932).

*DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., Bombay Empire Building, Fort, Bombay. (15-4-1933).

*DOCTOR, Darashaw Sorabji, B.Com., G.D.A., Hassim Building, 38, Churchgate Street, Fort, Bombay. (13-7-1933).

*DOOMASIA, Dorabshaw Ardeshir, G.D.A., Messrs. D. A. Doomasia & Co., 80, Esplanade Road, Fort, Bombay. (8-5-1933).

*DOSHI, Jagmohandas Keshavji, B.Com., Messrs. G. P. Kapadia & Co., 45, Apollo Street, Fort, Bombay. (22-6-1936).

*DOTIWALLA, Jal Muncherji, Messrs. P. C. Hansotia & Co., Ready-money Mansion, Churchgate Street, Fort, Bombay. (6-4-1936).

*DUTT, Matilal, B.Com., G.D.A., Mymensingh (Bengal). (13-6-1935).

*DUTT, Ronendra Nath, M.A., LL.B., A.C.A., Raj Darbhanga, Darbhanga. (1-4-1933).

*DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 31, Guruprosad Choudhury Lane, Calcutta. (20-3-1933).

EASSON, John Whitton, C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta.

*ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., A.S.A.A., Messrs. Sorab S. Engineer & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (30-4-1934).

*ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (1-4-1933).

*FETTES, Kenneth Richard, C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (17-4-1936).

*FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (1-4-1933).

*FULLER, Sidney Adolphus, A.C.A., Messrs. Allan, Charlesworth & Co., 83, Phayre Street, Rangoon. (1-4-1933).

*GAGWANI, Padamsi Haridas, G.D.A., Messrs. Devidas Vithaldas & Co., 16, Apollo Street, Fort, Bombay. (5-7-1935).

*GANAPATHY, Nilakanta Iyer, G.D.A., Messrs. Kuppuswamy and Ganapathy, "Hindusthan Buildings", Armenian Street, Madras. (4-6-1934).

*GANAPATHY, Tirumandangudi Visvanatha, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", Ratnasabapathipuram, Coimbatore. (20-3-1933).

*GANAPATI IYER, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Extension, Erode. (20-2-1933).

GANDHI, Jeyshanker Amritlal, B.Com., G.D.A., Krishna Co-operative Housing Society, Elis Bridge, Ahmedabad.

*GANDHI, Minoo Naoroji, G.D.A., Dhun Villa, plot No. 615, Parsee Colony, Dadar, Bombay. (8-6-1936).

*GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street, Rangoon. (20-5-1933).

*GANGULI, Debendra Nath, Messrs. Ganguli Mukherjee & Co., 12|1, Old Post Office Street, Calcutta. (1-4-1933).

*GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., "Gargieya Niwas", Beawar. (1-4-1933).

*GEORGE, Clarence Francis, F.S.A.A., "The Homestead", Forest Road, Maymyo. (25-8-1932).

*GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (20-1-1933).

*GHOSH, Anil Kumar, G.D.A., C|o Messrs. Anil Ghosh & Co., 10, Old Post Office Street, Calcutta. (29-4-1933).

*GHOSH, Jitendra Kishore, B.Com., G.D.A., C|o Messrs. India Alliance Assurance Co., Ltd., 97, Clive Street, Calcutta. (16-6-1934).

*GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (3-4-1933).

*GHOSH, Siddhartha Kumar, B.Sc., A.S.A.A., 4, Hastings Street, Calcutta. (13-6-1933).

*GIDWANI, Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., New Forbes Buildings, Dunnolly Road, Karachi. (1-6-1936).

*GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

GILL, Herbert Sidney, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta.

*GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town, Madras. (18-1-1933).

*GOODWIN, John Stanley, A.C.A., C|o Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

*GOPALAIYER, Kangayam Venkatanarayanaiyer, G.D.A., 183, Sullivan Street, Coimbatore. (18-1-1933).

*GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 5, Errabalu Chetty Street, George Town, Madras. (1-4-1933).

*GORDON, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (15-1-1936).

*GOSWAMI, Jotish Chandra, B.Com., G.D.A., 56, Durga Charan Doctor Road, Calcutta. (30-7-1934).

*GOVINDA RAJAN, Anekal Rameswamy Iyengar, G.D.A., Messrs. C. C. Reddy & Co., Auditors, Bellary. (19-5-1936).

*GRACIAS, Joseph Constant, G.D.A., Janmahomed Building, Charni Road, Bombay. (4-12-1935).

*GRANT, John, C.A., Messrs. Graham Roberts & Co., 5, Fairlie Place, Calcutta. (10-1-1936).

*GRAY, Hugh Percival, C.A., Chief Accountant, the Assam Railways and Trading Co., Ltd., Dibrugarh (Assam). (25-2-1935).

*GUBBI, Nagoo Srinivas, G.D.A., Messrs. N. S. Gubbi & Co., Fort Chambers, Hammam Street, Fort, Bombay. (20-3-1933).

*GUHA, Biswaranjan, G.D.A., 10, Government Place, Calcutta. (24-3-1933).

*GUHA, Brajes Chandra, B.Com., C|o Messrs. G. Basu & Co., 10, Dayal Singh Mansions, The Mall, Lahore. (17-4-1936).

*GUHA, Pratul Chandra, 40|1c, Manoharpukar 1st Lane, P. O. Kalighat, Calcutta. (8-5-1936).

*GUHA, Sudhir Chandra, B.A., G.D.A., C|o Messrs. Chakravarti, Ghosh, Guha and Co., 15, Clive Street, Calcutta. (4-5-1936).

*GUHA ROY, Dhirendra Nath, M.A., A.S.A.A., 8, Dalhousie Square, East, Calcutta. (23-10-1933).

†*GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., Svarnasan, P. O. Bankipore, Patna. (29-5-1933).

*GUPTA, Jitendra Nath, B.A., G.D.A., P. O. Baranagore, Distt. 24-Parganas (Bengal). (16-5-1935).

*GUPTA, Jogéndranath, M.A. (Com.), B.L., G.D.A., 8|2, Hastings Street, Chamber No. 26, 2nd Floor, Calcutta. (18-1-1933).

*GUPTA, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15|128, Civil Lines, Cawnpore. (2-10-1935).

*GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Post Box No. 79, Chandni Chowk, Delhi. (1-4-1933).

*GUPTA, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar, Agra. (14-12-1932).

*GURPAL SINGH, A.S.A.A., Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (30-8-1932).

*GUZDAR, Dinshaw Pesi, A.C.A., Oriental Government Security Life Insurance Co., Oriental Buildings, Esplanade Road, Bombay. (8-3-1934).

*HALDAR, Nagendra Nath, B.Sc., A.C.A., C|o Graham Roberts & Co., 5, Fairlie Place, Calcutta. (1-7-1936).

*HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort, Bombay. (30-8-1932).

*HARDIE, John Hewat, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

*HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (25-9-1933).

*HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. Hariachar and Vridhachalam, 116, Armenian Street, Madras. (25-4-1933).

*HARIHARAN, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla, Mysore. (9-12-1935).

*HARTLEY, Kenneth John Harold, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (18-5-1936).

*HEASMAN, Leslie George, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (22-3-1933).

*HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail, Mangalore. (1-8-1932).

†*HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39, Lahore. (20-2-1933).

*HUTCHINSON, William, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

*ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (1-4-1933).

*ITALIA, Hormasji Pirojsha, G.D.A., Marker House, 443, Chira Bazar, Bombay. (29-6-1935).

*IRANI, Zal Rustam, A.C.A., Messrs. Z. R. Irani & Co., Kashmere Gate, Delhi. (1-4-1933).

*JAGANNATH, Curpoor Varadachari, G.D.A., Messrs. Nataraja Iyer & Co., 140-A-4 Oxford Street, Secunderabad. (20-2-1936).

*JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam " Ratnasabapathipuram, Coimbatore. (20-3-1933).

†*JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (20-2-1933).

*JAIN, Thakur Das, G.D.A. (Messrs. Jain and Choudhary), C/o Messrs. Z. R. Irani & Co., Kashmere Gate, Delhi. (4-10-1934).

*JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj, Allahabad. (11-12-1933).

*JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (25-10-1932).

*JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Extension, Erode. (1-4-1934).

*JHA, Laxman Bala, B.Com., G.D.A., 84, Upper Chitpur Road, Nanda Mullick Lane, Calcutta. (15-4-1933).

*JOG, Bhaskar Damodar, B.A., G.D.A., Examiner of Accounts, Income Tax Department, 5, Wallace Street, Fort, Bombay. (20-2-1933).

*JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore, Madras. (25-11-1932).

*JOKHAKAR, Bhalchandra Dalpatram, B.Com., G.D.A., East and West Building, 49, Apollo Street, Fort, Bombay. (7-11-1935.)

JOLLY, William, M.A., A.C.A., Assistant Auditor, M. & S. M. Railway, Madras.

*JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., Messrs. M. K. Dandeker & Co., National Insurance Buildings, Esplanade, George Town, Madras. (3-4-1933).

*JOSHI, Minocher Shapurji, B.Com., G.D.A., C/o Municipal Auditor's Office, Municipality, Karachi. (1-4-1933).

*JOSHI, Vasantrai Bhavanishanker, G.D.A., The Kampala General Agency, Ltd., P. O. Box No. 118, Kampala, Uganda. (28-6-1933).

*KABRAJI, Dosabhoy Hiraji, B.A., G.D.A., A.S.A.A., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (23-4-1933).

*KALISWARAN, S., C/o Messrs. A. V. Thomas & Co., Ltd., Alleppey (Travancore State). (1-4-1935).

*KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street, Rajahmundry. (24-2-1933).

*KANGA, Jamshed Rustomji, G.D.A., C/o Income-Tax Office, 5, Wallace Street, Fort, Bombay. (13-7-1933).

*KAPADIA, Framroze Pestonji, G.D.A., Dadysett House, Fanaswadi, Bombay. (1-4-1935).

*KAPADIA, Gopaldas Padamsey, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay. (1-4-1933).

*KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road, Opp. Ishar Dass Buildings, Lahore. (3-6-1933).

*KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 4, Hastings Street, Calcutta. (1-4-1933).

*KARANTH, Rama Krishna, G.D.A., 134, Medows Street, Fort, Bombay. (7-7-1933).

KARMARKER, Narayan Dattatrya, G.D.A., Special Auditor, Co-operative Societies, Poona.

*KHANDELWAL, Hariprasad, A.C.A., C/o Messrs. H. P. Khandelwal & Co., 11-A, Radhabazar Lane, Calcutta. (7-12-1935).

*KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (1-4-1933).

*KHANNA, Vishan Datt, Messrs. V. D. Khanna & Co., Kadirbhai Karimjee Building, Opposite Max-Denso Hall, Bunder Road, Karachi. (1-4-1935).

*KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni and Khanolkar, Readymoney Mansion, 43, Churchgate Street, Fort, Bombay. (14-12-1932).

*KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (23-3-1933).

*KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Graham Building, Parsee Bazar Street, Fort, Bombay. (1-4-1933).

*KHESHWALLA, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort, Bombay. (25-9-1933).

*KHINDRIA, Sohan Lal, G.D.A., Messrs. S. Lall & Co., 30, Chamberlain Road, Lahore. (19-6-1933).

*KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudoss Street, Park Town, Madras. (30-8-1932).

*KRISHNAMACHARI, Madumbai, Rajagopala, G.D.A., 27, Poonamallee High Road, Vepery, Madras. (15-10-1934).

*KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A., C/o The All-India United Assurance Company, Limited, Hazratganj, Lucknow. (5-12-1934).

*KRISHAMOORTHY, M.R., B.A., G.D.A., 5, West Masi Street, Madura. (18-3-1935).

*KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., College Buildings, Esplanade, Madras. (17-12-1932).

*KRISHNAMURTI, Kumbakonam Tyagaraja, G.D.A., C/o Imperial Bank of India, Madras. (1-4-1933).

*KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan and Jog, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (25-8-1932).

*KRISHNA RAO, Kopalley, G.D.A., Cocanada. (25-10-1932).

*KRISHNA SASTRI, Balajapalli Venkata, G.D.A., 47, Cockburn Road, Bangalore. (6-4-1934).

*KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street, Saidapet, Madras. (16-4-1934).

*KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", Ratnasabapathipuram, Coimbatore. (20-3-1933).

*KRISHNASWAMI, Varadhachari, 107, Tirruvottiyur High Road, Tondiarpet, Madras. (11-5-1936).

KSHIRSAGAR, Kanoba Srikrishna, G.D.A., Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort, Bombay.

*KULKARNI, Datto Bhaurao, G.D.A., Messrs. D. B. Kulkarni & Co., 1435, Basavangalli, Belgaum. (27-12-1935).

*KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Readymoney Mansion, 43, Churchgate Street, Fort, Bombay. (14-12-1932).

*KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., 13 and 14, Second Line Beach, Madras. (1-4-1933).

*KUNDU, Balai Chand, B.Sc., G.D.A., 18/12, Raja Rajballav Street, Calcutta. (27-3-1933).

*KUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., 40, Apparswami Koil Street, Madras. (1-4-1933).

*KUPPUSWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (2-10-1933).

*KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, " Hindusthan Buildings ", Armenian Street, Madras. (11-12-1933).

*LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Yagneswara Buildings, Nagarathpet, Bangalore City. (1-4-1933).

LING, Samuel, G.D.A., 1-3, 129th Street, Rangoon.

*LIPP, Cecil, C.A., C/o Messrs. Stuart Smith & Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Fort, Bombay. (14-12-1932).

*MACQUEEN, Alexander Thomson, C.A., C/o Messrs. Stuart Smith and Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*MADHUSUDHANA RAO, Kambhammettu, G.D.A., Audit Office, Ellore. (31-8-1932).

*MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (1-7-1932).

*MAHADEVAN, Vedam, G.D.A., 55, Strotten Muthia Mudali Street, G. T., Madras. (27-6-1936).

*MAHALINGAM, Vaidyanatha, G.D.A., 14, Mandavali Lane, Mylapore, Madras. (1-10-1934).

*MAITRA, Phanindra Bhusan, B.Com., G.D.A., Messrs. P. B. Maitra & Co., P. O. Bankipore, Patna. (1-8-1932).

*MAJUMDAR, Upendra Chandra, B.Sc., G.D.A., Messrs. Das and Majumdar, 8, Dalhousie Square (East), Calcutta. (20-2-1935).

*MAJUMDER, Narendra Kumar, M.A., G.D.A., Registrar of Joint Stock Companies, Bengal, 3, Government Place, West, Calcutta. (20-2-1933).

*MAJUMDER, Ramesh Chandra, B.Sc., G.D.A., 15, Rakhal Ghosh Lane, Belliaghatta, Calcutta. (21-7-1934).

*MALHOTRA, Puran Chand, A.S.A.A., Messrs. P. C. Malhotra & Co., 16, Dinga Singh Building, The Mall, Lahore. (1-6-1933).

*MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-4-1933).

*MALLIK, Byomkesh, A.S.A.A., 2, Lyons Range, Calcutta. (28-4-1936).

*MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street, Secunderabad. (15-11-1934).

*MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 118, Mahendra Mansions, Esplanade Road, Fort, Bombay. (18-1-1933).

*MANGHIRMALANI, Shamdas Udharam, B.A., A.S.A.A., Above Allies Stores, Bunder Road, Karachi. (1-4-1933).

*MANI, Rama, G.D.A., " Kapilavastu ", 94, Royapettah High Road, Mylapore, Madras. (1-7-1936).

*MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway, Nagpur. (20-2-1933).

*MARCH, Charles Henry, A.C.A., Messrs. R. H. March Son & Co., Cambrian Buildings, Cardiff (United Kingdom). (14-10-1935).

*MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Gandhi Road, Ahmedabad. (1-4-1933).

*MARSHALL, Gordon Shiels Walker, C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (9-1-1936).

*MASTER, Nariman Fakirji, A.S.A.A., 265, Bow Bazar Street, Calcutta. (25-8-1932).

*McLAREN, Alexander, C.A., C/o Messrs. Stuart Smith and Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Chandni Chowk, Delhi. (1-4-1933).

*MEHRA, Puranchand, C|o Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia, Amritsar. (6-12-1935).

*MEHTA, Balchand Maganlal, G.D.A., 233, Shroff Bazaar, Bombay, 2. (19-5-1936).

*MEHTA, Bhaidas Manilal, G.D.A., Reid Road, Ahmedabad. (15-11-1935).

*MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. H. N. Mehta & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (20-3-1933).

MEHTA, Pallonji Naswanji, A.S.A.A., 76, Tamarind Lane, Fort, Bombay.

*MEHTA, Ramprasad Chimanlal, F.S.A.A., Messrs. R. C. Mehta & Co., 111, Esplanade Road, Fort, Bombay. (1-8-1932).

*MEHTA, Ratanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, 6, Ravelin Street, Fort, Bombay. (23-4-1936).

*MENON, Thrikandyur Karunakara, G.D.A., C/o Tea Estates, India, Ltd., Coimbatore, South India. (4-5-1936).

MENZIES, Robert, C.A., C/o The British India Corporation, Ltd., Cawnpore.

*MERCHANT, Minocher Hiraji, G.D.A., Messrs. Kalyaniwalla and Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (10-7-1933).

*MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (1-4-1933).

*MITCHELL, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

*MITRA, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore, Calcutta. (1-7-1936).

*MITRA, Pravat Kumar, B.Sc., A.S.A.A., Stephen House, Dalhousie Square, Calcutta. (10-7-1934).

*MITRA, Sailendra Nath, A.C.A., 1, Grants Lane, Calcutta. (10-7-1935).

*MITRA, Sudhansu Kumar, 1|6, Rupchand Mukherji Lane, Bhowanipur, Calcutta. (20-6-1936).

*MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A, Clive Street, Calcutta. (1-7-1932).

*MODI, Behramji Manekji, B.Com., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

*MODY, Nowroji Rustamji, A.C.A., C/o Messrs. A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Bombay. (13-4-1935).

*MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh, Lucknow. (18-1-1933).

*MOITRA, Debendra Lal, G.D.A., C/o Messrs. Roy, Choudhary & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (14-12-1935).

*MOOKHARJEE, Jnanada Prosad, B.A., LL.B., A.C.A., Messrs. J. P. Mookharjee & Co., 39|1, Giris Mukherji Road, Bhowanipore, Calcutta. (22-3-1933).

*MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (22-12-1933).

*MUIR, Alexander, C.A., C/o Messrs. Stuart Smith and Allan, 128, Phayre Street, Rangoon. (26-3-1935).

*MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (1-8-1932).

*MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKHERJEE, Bhupendra Narayan, B.Com., G.D.A., 64, Sitaram Ghosh Street, Calcutta. (6-8-1933).

*MUKHERJI, Anup Krishna, B.Com., G.D.A., Messrs. Ganguli, Mukherji & Co., 12/1, Old Post Office Street, Calcutta. (15-1-1934).

*MUKHERJI, Prafulla Kumar, G.D.A., Messrs. Ganguli, Mukherji & Co., 12/1, Old Post Office Street, Calcutta. (24-2-1934).

*MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (20-3-1933).

*MUKHOPADHYAY, Bhupendra Nath, G.D.A., Messrs. N. Sarkar & Co., 17. Mangoe Lane, Calcutta. (17-7-1933).

*MUKHOPADHYAY, Sashadhar, G.D.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

*MUKHOPADHYAY, Sushil Kumar, G.D.A., 28, Baboo Ram Sil Lane, Bowbazar, Calcutta. (27-6-1935).

*MURRAY, William Marsden, A.C.A., Messrs. Allan, Charlesworth & Co., 83, Phayre Street, Rangoon. (1-4-1933).

MURTHI, Anantha Krishna, G.D.A., 81, Poonamalli High Road, Kilpauk, Madras.

*MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd., Mandya (Mysore State). (7-6-1933).

*NACHADALINGAM, Arumugam, G.D.A., Messrs. Lingam & Co., 79, Mela Chetti Street, Madura. (20-3-1933).

*NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street, Rangoon. (25-8-1932).

*NAGARAJ, Sreenivasa, G.D.A., Messrs. S. P. S. Iyer & Co., Randeria Building, 62, Phayre Street, Rangoon. (30-7-1933).

*NAGARWALLA, Rustom Hormusjee, Accounts Department, The Tata Iron & Steel Co., Ltd., Jamshedpur (Tatanagar). (1-7-1935).

*NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore, Madras. (28-8-1934).

*NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., 34, Ramaswami Street, George Town, Madras. (28-2-1933).

*NAIK, Khandubhai Manibhai, G.D.A., National Insurance Building, 7, Council House Street, Calcutta. (25-10-1932).

*NAIR, Chathukkat Karunakaran, G.D.A., Veliyanoor, Trichur (Cochin State). (30-6-1934).

*NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (1-7-1932).

†*NARASIMHAM, Gullapalli, Messrs. G. Narasimham & Co., No. 17, Armenian Street, Post Box No. 24, Madras. (1-4-1932).

*NARASIMHAM, Gullapalli Lakshmi, G.D.A., 19 & 20, Linga Chetty Street, Post Box No. 1295, Madras. (17-12-1932).

*NARASIMHAN, Kasturi Varadachari, 42, Tirukachinumbi Street, Conjeevaram, Chinglepet District, Madras Presidency (13-1-1936).

*NARAYAN, Venkataramaiyer Anantha, G.D.A., 7/18, R.S. Puram, Coimbatore. (12-1-1933).

*NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., "Lalitha Sadan", Bhagavantam Gupta St., Theagarayanagar P. O., Madras. (7-3-1934).

*NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street, Madura. (5-7-1933).

*NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam, Trichinopoly. (25-10-1932).

*NARIMAN, Pestonji Ardeshir, G.D.A., Umrigar Buildings, Ormiston Road, Fort, Bombay. (15-11-1934).

*NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 140/A-4, Oxford Street, Secunderabad. (1-4-1933).

*NATHANIEL, William, G.D.A., Messrs. William and Co., 45, Thambu Chetty Street, George Town, Madras. (1-4-1934).

*NATESAN, Gopalakrishna Iyer, G.D.A., 11, Dabir Middle Street, Kumbakonam. (1-4-1933).

*NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., A.S.A.A., Messrs. D. N. Navder & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

*NIGAM, Chandikaprasad Lalitaprasad, G.D.A., Messrs. C. P. Nigam & Co., The Mall, Cawnpore. (18-1-1933).

*NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., York Building, Hornby Road, Fort, Bombay. (17-12-1932).

*OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona, 2. (20-3-1933).

*ORR, James, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

*PAGDIVALA, Kaikobad Nusservanji, B.Com., G.D.A., A.S.A.A., Messrs. K. N. Pagdivala & Co., 20, Hummam Street, Fort, Bombay. (14-12-1932).

*PALCHAUDHURI, Krishnaballabh, M.A., A.C.A., 8, Dalhousie Square, East, Calcutta. (30-10-1933).

*PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Dammania, Panday & Bajan, Navsari Building, Hornby Road, Fort, Bombay. (7-7-1935).

†*PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (1-7-1932).

*PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh Circus, Lucknow. (1-7-1932).

*PANDYA, Vidya Sagar, " Shanti Kunj ", Landon's Gardens, Kilpauk, Madras. (18-4-1934).

*PANIKKAR, Rakkanath Achutha, G.D.A., " Rakkanath ", Tattamangalam, *via* Palghat (South Malabar). (1-4-1934).

*PARAMASIVAN, Subramania, B.A., G.D.A., C/o Messrs. Peirce Leslie & Co., Ltd., Calicut. (1-8-1932).

*PARAMESWARAN, Aiyalam Sundaram, G.D.A., Parli Post, South Malabar (South India). (30-1-1936).

PARASURAMA IYER, Trichur Subramania Iyer, B.Com., G.D.A., Superintendent, Office of the Accountant General, Bengal, Calcutta.

*PAREKH, Abhechand Premchand, Messrs. S. R. Batliboi & Co., 1-B Old Post Office Street, Calcutta. (12-4-1934).

*PARIKH, Amritlal Kashandas, B.Com., G.D.A., Messrs. Devidas Vithaidas & Co., 16, Apollo Street (2nd Floor), Fort, Bombay. (1-4-1933).

*PARIKH, Shantilal Ranchhodlal, G.D.A., 17, Devkaran Nanji Building, Elphinstone Circle, Fort, Bombay. (15-11-1934).

‡*PARKS, William Battersby, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Fort, Bombay. (14-12-1932).

*PARTHASARATHI, Prankusam, G.D.A., Berhampur (Ganjam District). (11-12-1934).

†*PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Randeria Building, Phayre Street, Rangoon. (1-4-1933).

*PATEL, Dahyabhai Shankerbhai, G.D.A., Messrs. Patel and Patel, Randeria Building, Phayre Street, Rangoon. (30-7-1933).

*PATEL, Haribhai Ashabhai, G.D.A., C/o Messrs. Haridas & Co., 105, Apollo Street, Fort, Bombay. (14-1-1935).

*PATEL, Jehangir Hormusji, G.D.A., F.S.A.A., Messrs. Jehangir H. Patel & Co., 49, Apollo Street, Fort, Bombay. (25-11-1932).

PATEL, Manibhai Ishwarbhai, G.D.A., Dhanukar Building, 3rd Floor, Block No. 64, Kalbadevi Post Office Lane, Bombay, 2.

*PATELL, Jehangir Jamsetji, C/o The Western India Automobile Association, 8, Queen's Road, Bombay. (15-1-1936).

*PAVRI, Noshir Jamsedji, A.S.A.A., G.D.A., C/o Messrs. Govan Bros., Ltd., 10, Alipore Road, Delhi. (11-11-1935).

*PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (1-4-1933).

*PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., Messrs. S. B. Billimoria & Co., 32, Bharat Buildings, Lahore. (20-3-1933).

*PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (17-12-1932).

†*PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

*PRASADA RAO, Cheruvu, G.D.A., Main Road, Vizagapatam. (3-8-1933).

*PRICE, Ronald Geoffrey Noel, B.Sc., (Lond.), A.C.A., c|o Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

*PUGH, David Gwilliam, A.S.A.A., Messrs. Ford, Rhodes, Thornton and Co., Tower House, Chowringhee Square, Calcutta. (2-2-1934).

‡Since died.

LIBRARY OF THE

*PUROHIT, Kailashnath Jagannath, F.S.A.A., Messrs. Batliboi and Purohit Lindlie Chambers, 6, Hastings Street, Calcutta. (25-10-1932).

*PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town, Madras. (12-1-1933).

*PYE, John Mitchell, A.S.A.A., Royal Exchange 2, Clive Street, Calcutta. (21-3-1936).

*QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi. (1-4-1933).

*RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co. 113, Esplanade Road, Bombay. (25-10-1932).

*RAIJI, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

*RAJAGOPAL, Nallan Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street, Erode. (20-2-1933).

*RAJAGOPALAN, Assikadu Krishnier, G.D.A., 2-6, Singeri-Naickes Street, Mylapore, Madras. (4-5-1936).

*RAJAGOPALAN, Conjeevaram, G.D.A., C|o Messrs. Price, Waterhouse, Peat & Co., B4, Clive Buildings, 8, Clive Street, Calcutta. (9-8-1935).

*RAJAGOPALAN. Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road, Madras. (1-4-1933).

*RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (1-4-1933).

*RAJAN, Nallam Chakaravarthi, G.D.A., 9|375, Variety Hall Road, Coimbatore. (1-4-1933).

*RAJARAM, Krishnaswamy, G.D.A., C|o The Indian Provident Funds Society, Post Box No. 193, Karachi. (29-12-1934).

*RAJARATNAM, Kanniadahalli V., G.D.A., 13|14, New India Buildings, Second Line Beach, Madras. (26-3-1936).

*RAMACHANDRA IYER, G.S., G.D.A., Post Office Road, Trichur (Cochin State). (2-7-1935).

*RAMACHANDRA IYER, T.S., A.S.A.A., 4|50, Godown Street, G. T., Madras. (21-4-1936).

RAMACHANDRA RAO, Kuchimanchi, G.D.A., Rajahmundri, East Godavari District, Madras Presidency. (28-10-1935).

*RAMACHANDRA RAO, Pottury, G.D.A., Sitasadan, Arundelpet, Guntur (Madras Presidency). (11-5-1936).

*RAMACHANDRIAH, Vedam, G.D.A., 19, Lake View Street, Old Mambalam, Thyagarayanagar, Madras. (24-3-1936).

*RAMAN, Tattamagalam Subramania Iyer, G.D.A., Thiruvambady, Trichur (Cochin State). (2-6-1933).

*RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street, Rangoon. (25-8-1932).

*RAMARATNAM, Venkatarama, G.D.A., Sankarapuram, Mylapore, Madras. (31-1-1934).

*RAMASUBBA AIYAR, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., A.S.A.A., Secretary, Port Commissioners, Chittagong. (25-10-1932).

*RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (28-2-1933).

*RAMASWAMI AYYANGAR, Asur, B.Com., G.D.A., "Dayasadan", 1st Cross Road, P. O. Basavangudi, Bangalore. (1-4-1933).

*RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Messrs. Ramaswamy & Swaminathan, Y. M. I. A. Buildings, Armenian Street, Madras. (1-4-1934).

*RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., C|o Messrs. T. Stanes & Co., Ltd., Coimbatore. (1-4-1934).

*RAMASWAMY, Venkatachala, 23, Ekambareswarer Agraharam, Park Town, Madras. (28-10-1935).

*RANGANATHAN, Sambasiva, B.A., G.D.A., 6|12, Jail Road, Coimbatore. (2-10-1933).

*RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street, Madras. (27-3-1933).

*RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 66|2, South Raja Street, Tuticorin. (21-5-1934).

*RAO, Adige Umanath, B.A., G.D.A., Kodialbail, Mangalore. (1-4-1935).

*RAO, Bagade Shantharam, B.A., G.D.A., Kodialbail, Mangalore. (14-1-1935).

*RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Railway Bungalow L-3, Aligarh. (20-2-1933).

*RAY, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

*RAY, Basanta Kumar, B.Sc. (Hons.), G.D.A., 17, Mangoe Lane, Calcutta. (18-1-1933).

*RAY, Ramaprasad, A.C.A., 7, Sreemohan Lane, Kalighat, Calcutta. (4-5-1936).

*RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

*RAY MOULIK, Anindya Kumar, B.Sc., G.D.A., Messrs. Ray Moulik & Co., 32-A, Dharamtolah Street, Calcutta. (12-12-1934).

*READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (18-6-1933).

*REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (1-4-1933).

*RELLAN, Balkishan Mohrimal, G.D.A., Messrs. M. B. Dalal & Co., Bunder Road, Karachi. (3-10-1934).

*RENGASWAMI, Melappalaiyam Sudarsan, B.A., G.D.A., Messrs. M. S. Krishnaswami & Jagannath, Teppakulam, P. O., Trichinopoly. (20-3-1933).

*ROBERTS, Frederick Graham, A.C.A., Messrs. Graham Roberts & Co., 5, Fairlie Place, Calcutta. (20-3-1933).

*ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (22-2-1933).

*ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal, Berhampore (District Ganjam). (8-11-1933).

*ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1 & 2, Old Post Office Street, Calcutta. (1-4-1933).

*ROY, Amiya Mohon, A.S.A.A., 7, Uckroor Dutt Lane, Bowbazar, Calcutta. (15-4-1936).

*ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (20-3-1933).

*ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (1-4-1933).

*ROY, Hari Prosanna, B.Sc., G.D.A., Temple Chambers, 6, Old Post Office Street, Calcutta. (28-1-1935).

*ROY, Jitendra Mohan, G.D.A., Messrs. J. M. Roy & Co., 14, Clive Street, Calcutta. (18-5-1935).

ROY, Kiron Bihari, B.Sc., A.S.A.A., 12, Dalhousie Square East, Calcutta.

*ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (13-10-1933).

*ROY CHOUDHURY, Jyotirindra Nath, G.D.A., Messrs. Banerjea, Roy Choudhury & Co., 5, Hastings Street, Calcutta. (14-1-1935).

*ROY CHOWDHURY, Kshitish Chandra, G.D.A., Messrs. K. C. Roy, Chowdhry & Co., 12 Dalhousie Square, East, Calcutta. (15-2-1935).

*ROY CHOWDHURY, Kumarchandra, B.Sc., G.D.A., c|o Roy, Chaudhari & Moitra, Temple Chambers, 6, Old Post Office St., Calcutta. (9-11-1933).

*RUDRA, Asit Baran, B.Sc., B.L., G.D.A., Messrs. Paul & Rudra, Babupara, Jalpaiguri. (30-6-1934).

*SADAR Shaikh Husain, G.D.A., Bhiwandiwala Building, Null Bazar, Sandhurst Road, Bombay. (12-4-1933).

SAHA, Gopal Chandra, B.Sc., G.D.A., C|o Messrs. B. Gupta & Co., 8|2, Hastings Street, Calcutta.

*SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus, Block G. 2, New Delhi. (27-5-1936).

*SAHGAL, Amrit Lal, B.A., LL.B. (Hons.), A.C.A., Assistant Secretary to the Government of India in the Department of Commerce, Simla|New Delhi. (1-4-1933).

*SAMBAMURTI, Melakkaveri Natesa Iyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., Melakkaveri, Kumbakonam. (2-9-1933).

*SAMBIAH, Kannappady Sitharama, G.D.A., 159, Bakul Bagan Road, Bhowanipore, Calcutta. (30-7-1934).

*SANKARAN, G., G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (18-6-1934).

*SANKARAN, Natesa, G.D.A., National Insurance Building, P. B. 156, Madras. (30-7-1934).

*SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (14-12-1932).

*SANYAL, Nripendranath, G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (1-8-1935).

*SARKAR, Kshitish Chandra, B.Com., G.D.A., 3-A, Library Road, Kalighat, Calcutta. (1-7-1936).

SARKAR, Narendranath, M.A., F.S.A.A., 14, Ritchie Road, Ballygaunge, Calcutta.

*SARMA, Ganapathy Ramachandra, G.D.A., 25, Maigandadeva Mudaliar Road, Frasertown, P. O., Bangalore. (30-8-1932).

*SARMA, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

*SARMA, Viswanadham Sundra Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

*SAROVAR, Vasudevarao Devanahalli, G.D.A., c|o Mr. K. V. Laxman Rao, R.A., Auditor, Bellary. (1-4-1936).

*SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street, Madras. (1-4-1933).

*SEN, Chitta Ranjan, B.Sc., G.D.A., Messrs. C. R. Sen & Co., 14, Clive Street, Calcutta. (25-8-1932).

*SEN, Jitendranath, A.S.A.A., 5, Hastings Street (3rd Floor), Calcutta. (22-5-1933).

*SEN, Prabhat Kumar, A.C.A., P.-590, Rashbehari Avenue, P. O. Kalighat, Calcutta. (25-3-1936).

*SEN, Santosh Kumar, A.S.A.A., Messrs. Kar, Sen & Co., 4, Hastings Street, Calcutta. (13-7-1933).

*SEN GUPTA, Sudhansu Mohan, B.Sc., G.D.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (9-1-1936).

*SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (1-4-1933).

*SEN GUPTA, Surendra Nath, G.D.A., 63, Rashbehari Avenue, P. O. Kalighat, Calcutta. (1-4-1933).

*SESHADRI, Mathur Sankarayyar, B.A., G.D.A., Parli, S. I. Railway (South Malabar). (17-12-1932).

*SESHAN, Ramaswamiier. G.D.A., 31, West Avanimoola Street, Madura. (13-9-1933).

*SETH, Parmeshwari Das, G.D.A., c|o The Department of Commerce, Government of India, Simla|New Delhi. (13-7-1933).

*SETHNA, Kaikhasru Dinshawji, G.D.A., 9, Bakehouse Lane, Fort, Bombay. (25-10-1932).

*SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (20-3-1933).

*SHAH, Chandulal Muljibhai, G.D.A., Near Akaseth Kuva's Pole, Raipur, Ahmedabad. (18-1-1933).

*SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messrs. Chandulal & Co., 172-174, Hornby Road, Fort, Bombay. (22-12-1934).

*SHAH, Chhogmal Nopaji, G.D.A., Messrs. Chhogamal & Co., Rustom Building, Church Gate St., Fort, Bombay. (23-1-1935).

*SHAH, Chhotalal Harivallabhadas, G.D.A., 395, Kalbadevi Road, Bombay. (25-8-1932).

*SHAH, Jinabhai Gopalji, G.D.A., Lalgir Chambers, Tamarind Lane, Fort, Bombay. (2-1-1936).

*SHAH, Khimji Kunverji, G.D.A., c|o Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (3-12-1934).

*SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

*SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street, Madras. (1-4-1933).

*SHAH, Ramanlal Govindlal, B.Com., G.D.A., 476, Sankdi Shery, Ahmedabad. (1-4-1933).

SHAREEF, Khizr Ali, G.D.A., Chief Auditor, Co-operative Department, H. E. H. the Nizam's Government, Hyderabad (Deccan).

*SHARMA, Durgadas, Messrs. D. Sharma & Co., 26, The Mall, Lahore. (9-1-1936).

*SHARMA, Pandit Naurang Ray, Diggi Street, Bewar. (1-7-1932).

*SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (1-4-1933).

*SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-4-1933).

*SIDDIQUI, Habib Ahmed, G.D.A., Chataiwalla Building, 186|90, Musjid Bunder Road, Bombay. (20-2-1933).

*SINHA, Biman Bhusan, G.D.A., c|o Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (6-4-1936).

*SITARAMANJANEYULU, Chintalapati, G.D.A., Port Road, Masulipatam. (16-5-1935).

*SIVARAM, Lakshmana, G.D.A., South Avanimoola Street, Madura. (20-6-1933).

*SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A., Chathapuram, Kapathy, Palghat. (20-2-1933).

*SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (15-1-1936).

*SODHBANS, Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (5-8-1932).

*SOHONI, Vishnu Vithal, G.D.A., Messrs. V. V. Sohoni & Co., Asylum Road, Ranchhor Line, Karachi. (18-1-1933).

*SOHONY, Hari Shanker, B.Com., G.D.A., 340, South Kasba Peth, Sholapur. (30-8-1932).

*SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place, New Delhi. (31-3-1933).

*SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road, Lahore. (1-4-1933).

*SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (5-8-1932).

*SOUNDRARAJA AYYANGAR, Valayakaranai, G.D.A., 280, Pycroft's Road, Royapettah, Madras. (30-1-1936).

*SREENIVASAN, Nallan Chakravarthy, G.D.A., 23, Car Street, Karur. (1-4-1933).

*SRINIVASA IYER, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street, Erode. (7-4-1933).

*SRINIVASAN, Melappalayam Sundarsanam, Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", R. S. Puram, Coimbatore. (23-4-1936).

*SRINIVASAN, Simile Krishnaiyar, B.Com., 205, Sea Street, Colombo (Ceylon). (1-4-1933).

*SRINIVASARAGHAVAN, Ananthakrishnapuram Narayanaiyengar, G.D.A., 7, Goods Shed Street, Madura. (17-12-1932).

*SUBBARAMA IYER, Kizakkencherry Narayanapattar, G.D.A., 30, Linga Chetty Street, Madras. (1-4-1933).

*SUBBARAMAN, S., B.A., G.D.A., c|o The Railway and General Engineering Co., Ltd., Redfields Post Office, Coimbatore. (7-11-1934)

*SUBBARAMAN, Tarakad Ranganatha, G.D.A., 7|97, R. S. Puram, Coimbatore. (16-10-1934).

*SUBBARATHNAM, Kadathur Visvanatha, G.D.A., Variety Hall Road, Coimbatore. (1-4-1933).

*SUBBA RAU, Mysore, B.A., LL.B., G.D.A., Rameshwar Buildings, Nagarthpet, Bangalore City. (27-7-1933).

*SUBRAHMANIYA, Dharwar Subravati, G.D.A., Messrs. D. S. Subrahmaniya & Co., No. 96, Rameswara Temple Road, Chamarajendra Pet, Bangalore City. (25-2-1935).

*SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyer & Co., 1|99, Godown Street, Madras. (24-3-1933).

*SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Linghachetti Street, Madras. (1-4-1933).

*SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (25-8-1932).

SUBRAMANIAM, Kizhakancherry Muthupatter, G.D.A., Office of the Accountant General, Bengal, Calcutta.

*SUBRAMANIAN, Krishna Iyer, 10, Tank Square, Madura. (27-2-1936).

*SUBRAMANIAN, V. K., G.D.A., Anthawady Building, River Road, Kamayut, Rangoon. (21-4-1936).

*SUNDARARAJAN, Mandyam Veerambudi, B.A., A.S.A.A., 317, Linga Chetty Street, George Town, Madras. (17-5-1933).

*SUR, Purnanka Mohan, A.S.A.A., 65|2, Serpentine Lane, Calcutta. (16-3-1936).

*SURTI, Jehangir Dhunjibhoy, G.D.A., Mercantile Chambers, Graham Road, Ballard Estate, Fort, Bombay. (1-4-1935).

*SURYANARAYANA IYER, Subbuswami Iyer, G.D.A., c|o Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

*SUTARIA, Phiroz Kavasji, B.A., G.D.A., 4-A|2, Chowringhee Place, Calcutta. (22-9-1933).

*SWAMINATHAN, Srinivasa, G.D.A., Messrs. Ramaswamy & Swaminathan, Y. M. I. A. Buildings, Armenian Street, Madras. (20-2-1933).

*TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, McLeod Road, Karachi. (12-1-1933).

*TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road, Lahore. (3-10-1933).

*TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., 9-A, Beadon Road, Lahore. (26-8-1935).

*TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Buildings, Bombay. (23-10-1933).

TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, I.E.S., Principal, Sydenham College of Commerce and Economics, Bombay.

*TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., Salisbury House, 3|1, Bankshall St., Calcutta. (1-7-1932).

TAYLOR, Geoffrey Whitworth, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta.

*THACKER, Jamnadas Vasanji, G.D.A., Messrs. Shareef Thacker & Co., 9, Dalal Street, Fort, Bombay. (1-4-1933).

*THAKKAR, Ambalal Harjiwandas, G.D.A., Messrs. Shah & Thakkar, Near Akaseth Kuna's Pole, Raipur, Ahmedabad. (20-2-1933).

*THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. J. K. Thakkar & Co., 37, Hummam Street, Fort, Bombay. (1-6-1935).

*THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram, P. O., Kalpathi (South Malabar). (20-2-1933).

*THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (1-4-1933).

*THWIN, Maung Ba, G.D.A., c|o American Baptist Mission Press, 549, Merchant Street, Rangoon. (1-7-1936).

*TIRUMALA RAO, Despandi, No. 1|18, Car Street, Triplicane, Madras. (6-1-1936).

*TITY, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort, Bombay. (1-4-1933).

*TOFT, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

*TOWNSEND, Arthur John, A.C.A., Messrs. Allan, Charlesworth & Co., 83, Phayre Street, Rangoon. (28-7-1933).

†*TULLY, William Scarth Carlisle, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (17-4-1936).

*UBAIDULLA, A. Mohamed, G.D.A., Messrs. A. M. Ubaidulla & Co., 97, Angappa Naick Street, Muthialpet, George Town, Madras. (13-3-1934).

*UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (8-8-1933).

*VACHHA, Homy Jamshedji, A.C.A., A.S.A.A., Messrs. A. F. Ferguson & Co., Apollo Street, Bombay. (23-3-1936).

*VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate, Delhi. (1-4-1933).

*VAIDYANATHASWAMI, M., B.A., G.D.A., Messrs. M. V. Swami & Co., 2, Brodies Road, Mylapore, Madras. (13-1-1936).

*VAISH, Jai Narain, G.D.A., Ramnagar, Qutub Road, Delhi. (9-1-1936).

*VAISH, Shiam Beharilal, B.Com., LL.B., c|o Messrs. S. Vaish & Co., Meston Road, Cawnpore. (25-6-1935).

*VAITHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 363, Esplanade, George Town, Madras. (8-7-1935).

*VARMA, Kerala, M.A., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (1-7-1935).

*VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (6-12-1935).

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(as on the 1st July 1936).

LIST OF APPROVED ACCOUNTANTS.

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SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort.

WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

Poona—

MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines.

*Since died.

BURMA.

Rangoon—

ASHBURNER, Robert Percy Foster, A.C.A., Messrs. Allan, Charlesworth & Co., 83, Phayre Street.

CHARI, Tiruvallianguđi Ramanuja Narasimha, G.D.A., Messrs. T. R. N. Chari & Co., 228|232, Phayre Street (Railway Block).

DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street.

MURRAY, William Marsden, A.C.A., Messrs. Allan, Charlesworth & Co, 83, Phayre Street.

NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street.

PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel & Patel, Randeria Building, Phayre Street.

RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street.

DELHI.

Delhi—

IRANI, Zal Rustam, A.C.A., Messrs. Z. R. Irani & Co., Kashmere Gate.

JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk.

MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri).

MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Chandni Chowk.

MADRAS PRESIDENCY.

Bangalore—

AIYAR, Kalyan Subramani, B.A., J.P., F.S.A.A., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi.

Bezwada—

REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

Coimbatore—

JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, " Sudarasanam ', Ratnasabapathipuram.

KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnasawami and Jagannathan, " Sudarasanam ", Ratnasabapathipuram.

Kalpathy (South Malabar)—

THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekaripuram.

Karur—

SUBARAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumal Koil Street.

Madras—

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road.

BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town.

GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17 Armenian Street.

GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 5, Errabalu Chetty Street, George Town.

HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. Hariachar & Vridhachalam, 116, Armenian Street.

JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore.

JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., Messrs. M. K. Dandeker & Co., National Insurance Buildings, Esplanade, George Town.

KUNJITHAPATHAM, Tiruppapuliyur Sadhu, G.D.A., 40, Apparswami Koil Street.

NARASIMHAM, Gullapalli, Messrs. G. Narasimham & Co., No. 17, Armenian Street, Post Box No. 24.

PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town.

RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramswamayya & Co., 285, China Bazar Road.

SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street.

SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., 30, Lingachetti Street.

VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street.

Secunderabad—

NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 140|A-4, Oxford Street.

Tanjore—

RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

Vizagapatam—

UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co.

PUNJAB.

Lahore—

CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. B. M. Chatrath and Co., 49-A, Mozang Road.

HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39.

Lahore—contd.

KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road.

PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., Messrs. S. B. Billimoria & Co., 32, Bharat Buildings.

SODHBANS, Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road.

RAJPUTANA AND AJMER-MERWARA.

Beawar—

SHARMA, Pandit Naurang Ray, Diggi Street.

SIND.

Karachi—

TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, McLeod Road.

UNITED PROVINCES.

Aligarh—

RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Railway Bungalow L-3.

Cawnpore—

FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61.

Lucknow—

PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh Circus.

OVERSEAS COUNTRIES.

CEYLON.

Colombo—

HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co, Post Box 186.

ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

LIST OF HOLDERS OF RESTRICTED CERTIFICATES

(as on the 1st July 1936).

HOLDERS OF RESTRICTED CERTIFICATES.

ALPHABETICAL LIST.

AGGARWAL, Moti Lal, C|o R. B. Seth Tikam Chand Bhagchand, Bankers, Ajmer.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.

AIYAR, R. N. Rajam, 15, Armenian Street, Madras.

AIYER, K. A. Sankara, 181, New Street, Madura.

AYYAR, M. R., Balasubramania, Mayavaram.

BANERJEE, S. N., 8, Serpentine Lane, Entally P. O., Calcutta.

BANERJI, Haridas, 65, Kalighat Road, Calcutta.

BEATTY, W., M.B.E., Compilation Officer, B. B. & C. I. Ry., Ajmer.

BEINGWET, C., 75, Phayre Street, Rangoon.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan, Beawar, Rajputana.

BISHAMBAR DAYAL, No. 866, Dharampura Street, Delhi.

BOSE, Nitai Doyal, Ulipur, Rangpur District, Bengal.

CHATTERJEE, Durga Charan, 32, Tehri Nim, Benares.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd., Dibrugarh, Assam.

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village, Khamargachi P. O., Hooghly District, Bengal.

DAMANIA, Nourojee Fakirjee, Thavar Mansion, New Queen's Road, Chowpatti, Bombay.

DATE, Waman Narayan, Craddock Town, Nagpur, C. P.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road, Bombay.

FAZL-I-MUIN, Mohammed, Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi.

GARGIYA, Kanhaiyalal, Gargiya Niwas, Beawar.

GARU, N., Bhagavan Sarma, Vizagapatam.

GRUTTOO, Ikbal Krishna Munshi, Fyzabad.

IYER, K., Narayana, 51, Paripurna Vinayagar Koil Street, Mylapore, Madras.

IYER, S. P. S., Messrs. S. P. S. Iyer & Co., Randeria Building, 62, Phayre Street, Post Box No. 44, Rangoon.

JAIN, Nand Kishore, 280, Esplanade Road, Delhi.

KHANA, Diwan Bughamal, Kucha Santan, Peshawar City.

KRISHNAMACHARI, T., Vellore.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor, Calcutta.

MADAN GOPAL, Rang Mahal, Delhi.

MASTER, Bomanji Burjorji, Parsi Colony, Karachi.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk, Delhi.

McAFEE, Francis Leslie, B.A., 8, Grant's Buildings, Bombay.

MEHTA, Maneklal Amulakhrai, c|o Messrs. Naginadass and Maneklal, Sukhadvala Building, Ravelin Street, Hornby Road, Fort, Bombay.

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort, Bombay.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town, Karachi.

MUKERJEE, Kali Bhusan, Hazaribagh.

MUKHERJEE, Subodh Kumar, Commercial Academy, Dacca.

MUKUT BEHARI LAL, c|o Accountant General, Bundi (Rajputana).

NARAYAN SINGH, Madhav Ram, Choolay, Madras.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort, Bombay.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort, Bombay.

PAUL, Upendra Nath, Babupura, Jalpaiguri (Bengal).

PILLAI, T. M. Sankaranarayana, Tachanallur, Tinnevelly.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street, Madras.

PRAKASAM, C. M. S., 31, Chinnamaniagur Street, Chingleput, Madras Presidency.

RAJAGOPALACHARIYA, M. K., c|o Wealth and Welfare, Saidapet, Madras.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O., Mangalore.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road, Bombay.

SAGAL, Prag Narain, Laksa West, Benares City.

SAHA, Robindra Nath, B.Sc., Kumarkhali P. O., Nadia District, Bengal.

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate Jamnagar (Kathiawar).

SEN, Joy Krishna, 12, Dalhousie Square, East, Calcutta.

SEN, Saures Chandra, Tezpur, Assam.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street, Calcutta.

SHAMANNA, B., Retired Chief Accounts Clerk, Executive Engineer's Office, Mercara, Coorg.

SHARANGDHAR, Sadashiv Atmaram, 76, Tamarind Lane, Fort Bombay.

SOPARIWALLA, Chunilal Harkisandas, c|o Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort, Bombay.

SURAJ NARAIN, Kinari Bazar, Delhi.

VAKILNA, Nathalal Lallubhai, Haripura, Surat.

VITHALDAS, Devidas, Messrs. Devidas Vithaldas & Co., 16, Apollo Street, Fort, Bombay.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road, Bombay, 7.

TOPOGRAPHICAL LIST.

ASSAM.

Dibrugarh.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd.

Tezpur.

SEN, Saures Chandra.

BENGAL PRESIDENCY.

Calcutta.

BANERJEE, S. .., 8, Serpentine Lane, Entally P. O.

BANERJI, Haridas, 65, Kalighat Road.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor.

SEN, Joy Krishna, 12, Dalhousie Square, East.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street.

Dacca.

MUKHERJEE, Subodh Kumar, Commercial Academy.

Jalpaiguri.

PAUL, Upendra Nath, Babupura.

Khamargachi (*Hooghly Dist.*).

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village, Khamargachi P. O.

Kumarkhali (*Nadia Dist.*).

SAHA, Robindra Nath, B.Sc.

Ulipur (*Rangpur Dist.*).

BOSE, Nitai Doyal.

BIHAR.

Hazaribagh.

MUKERJEE, Kali Bhusan.

BOMBAY PRESIDENCY.

Bombay.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road.

DAMANIA, Nourojee Fakirjee, Thavar Mansion, New Queen's Road, Chowpatti.

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort.

Bombay—contd.

McAFEE, Francis Leslie, B.A., 8, Grant's Buildings.

MEHTA, Maneklal Amulakhrai, c|o Messrs. Naginadass and Maneklal, Sukhadvala Building, Ravelin Street, Hornby Road, Fort.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road. Fort.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road.

SOPARIWALLA, Chunilal Harkisandas, c|o Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort.

SHARANGDHAR, Sadashiv Atmaram, 76, Tamarind Lane, Fort.

VITHALDAS, Devidas, Messrs. Devidas Vithaldas & Co., 16, Apollo Street, Fort.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road.

Jamnagar (Kathiawar).

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate.

Surat.

VAKILNA, Nathalal Lallubhai, Haripura.

BURMA.

Rangoon.

BEINGWET, C., 75, Phayre Street.

IYER, S. P. S., Messrs. S. P. S. Iyer & Co., Randeria Building, 62. Phayre Street, Post Box No. 44.

CENTRAL PROVINCES.

Nagpur.

DATE, Waman Narayan, Craddock Town.

COORG.

Mercara.

SHAMANNA, B., Retired Chief Accounts Clerk, Executive Engineer's Office.

DELHI.

Delhi.

BISHAMBAR DAYAL, No. 866, Dharampura Street.

FAZL-I-MUIN, Mohammed, Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk.

JAIN, Nand Kishore, 280, Esplanade Road.

MADAN GOPAL, Rang Mahal.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk.

SURAJ NARAIN, Kinari Bazar.

MADRAS PRESIDENCY.

Chingleput.

PRAKASAM, C. M. S., 31. Chinnamaniagar Street.

Madras.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T.

AIYAR, R. N. Rajam, 15, Armenian Street.

IYER, K. Narayna, 51, Paripurna Vinayagar, Koil Street, Mylapore.

NARAYAN SINGH, Madhav Ram, Choolay.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street.

RAJAGOPALACHARYA, M. K., c|o Wealth and Welfare, Saidapet.

Madura.

AYYAR, K. A. Sankara, 181, New Street.

Mangalore.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O.

Mayavaram.

AYYAR, M. R. Balasubramania.

Tinnevelly.

PILLAI, T. M. Sankaranaravana, Tachanallur.

Vellore.

KRISHNAMACHARI, T.

Vizagapatam.

GARU, N. Bhagavan Sarma.

NORTH-WEST FRONTIER PROVINCE.

Peshawar City.

KHANA, Dewan Bugha Mal, Kucha Santan.

RAJPUTANA AND AJMER-MERWARA.

Ajmer.

AGGARWAL, Moti Lal, c|o R. B. Seth Tikam Chand Bhag Chand, Bankers.

BEATTY, W., M.B.E., Compilation Officer, B. B. & C. I. Ry.

Beawar.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan.

GARGIYA, Kanhaiyalal, Gargiya Niwas.

Bundi.

MUKUT BEHARI LAL, c|o Accountant General.

SIND.

Karachi.

MASTER, Bomanji Burjorji, Parsi Colony.
MENEZES, Pascoal Francis, "Ville Louise", Cincinnatus Town.

UNITED PROVINCES.

Benares City.

CHATTERJEE, Durga Charan, 32, Terhi Nim.
SAGAL, Prag Narain, Laksa West.

Fyzabad.

GRUTTOO, Ikbal Krishna Munshi.

AUDITOR'S CERTIFICATES RULES, 1932.

(corrected up to the 31st October 1936).

AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A. B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Auditor's Certificates Rules, 1932.

2. In these rules, unless there is anything repugnant in the subject or context,—

(*a*) "Approved Accountant" means an accountant approved by the Governor General in Council for the purpose of taking articled clerks.

(*b*) "Auditor's Certificate" means a certificate granted under these rules entitling the holder to act as an auditor of companies throughout British India.

(*c*) "Graduate" means a graduate of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or of a University in Great Britain and Northern Ireland.

(*d*) "The Register" means the Register of Accountants.

PART I.

MAINTENANCE OF AND ENROLMENT ON THE REGISTER.

3. The Governor General in Council shall maintain a Register of Accountants who shall be entitled to apply for certificates to practise as auditors of companies throughout British India. The name, usual address and qualifications of every such accountant shall be entered in the Register with the date on which an auditor's certificate, if any, was granted to him.

4. A person shall not be eligible for enrolment on the Register if he :—

(1) has been adjudged by a competent court to be of unsound mind ;

(2) is an undischarged insolvent ;

(3) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(4) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Governor General in Council has, by order in this behalf, removed the disability ; or

(5) having previously practised as a public accountant is considered by the Governor General in Council not to be a fit and proper person to be enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

5. Subject to the provisions of Rule 4 and Rule 9, a person holding the Government Diploma in Accountancy, awarded on the recommendation of the Accountancy Diploma Board, Bombay, shall be entitled to be enrolled on the Register and may apply for enrolment on the Register at any time.

6. No person other than a person entitled to be enrolled on the Register shall be eligible for enrolment unless he has attained the age of twenty-one and has satisfied either—

(*a*) the tests prescribed in Part II of these rules, or

(*b*) a test recognised by the Governor General in Council as equivalent to the tests referred to in clause (*a*).

7. For the purposes of clause (*b*) of Rule 6. membership of any one of the following institutes and societies shall be recognised as equivalent to the tests prescribed in Part II :—

(1) The Institute of Chartered Accountants in England and Wales;

(2) The Society of Incorporated Accountants and Auditors, London;

(3) The Society of Accountants in Edinburgh;

(4) The Institute of Accountants and Actuaries in Glasgow;

(5) The Society of Accountants in Aberdeen ; and

(6) The Institute of Chartered Accoun ants in Ireland.

8. During a period not exceeding two years after the commencement of these rules, applicants for enrolment on the Register who are not entitled to enrolment under the second proviso to section 3 (1) of the Indian Companies (Amendment) Act, 1930, or under Rule 5, and who are not eligible for enrolment under Rule 6, will be required to satisfy the Governor General in Council that they are fit and proper persons for enrolment and have resided for not less than twelve months in India after attaining the age of eighteen.

9. (1) Every person enrolled on the Register shall pay an annual fee of Rs. 32. The annual fee shall be due and payable on the 1st April in each year.

(2) Every person, whose application for enrolment on the Register has been accepted shall before enrolment pay (*a*) an entrance fee of Rs. 150, and (*b*) a sum equivalent to the annual fee. Provided that the full amount of the entrance fee and half the amount of the annual fee shall be payable before enrolment by a person enrolled on or after the 1st October and before the 1st April next following.

10. (1) Every person wishing to be enrolled on the Register shall submit an application to the Secretary to the Government of India, Department of Commerce, in Form A (Appendix 1).

(2) The applicant shall furnish such further information bearing on his application as the Governor General in Council may at any time require from him.

11. If the application is accepted by the Governor General in Council, an intimation to that effect shall be sent to the applicant along with a request for payment of the prescribed fees. On receipt of the prescribed fees, the applicant's name shall be enrolled on the Register and a certificate of enrolment in Form B (Appendix 1) issued to him.

12. A person enrolled on the Register shall be entitled to style himself "Registered Accountant" (or where he practises under a trade name such as Ram Lall and Company, "Registered Accountants") and to use the letters "R. A." after his name as long as his name continues to appear on the Register. A firm shall not be entitled to style itself "Registered Accountants" unless all of its partners practising in India are enrolled on the Register.

13. Every person enrolled on the Register may apply to the Governor General in Council for a certificate entitling him to act as an auditor of companies throughout British India. The certificate shall be in Form C (Appendix 1) and shall be valid until the 30th June in the financial year next following. No fee shall be payable for a certificate. Every application for the grant of a certificate shall be addressed to the Secretary to the Government of India in the Department of Commerce. No application shall be necessary for the renewal of a certificate, but a fresh certificate valid for the succeeding twelve months shall be sent to each accountant to whom a certificate has previously been granted and whose certificate is still valid provided that he remains enrolled on the Register and has paid the annual fee due under Rule 9.

Explanation.—A certificate granted at any time during the financial year 1934-35 shall be valid until the 30th June 1935, notwithstanding the fact that it was granted with validity only up to the 31st March 1935.

14. (1) The Governor General in Council may remove permanently or temporarily from the Register the name of any person—

(*a*) from whom a request has been received to that effect ; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*c*) who is found to have been subject at the time of his enrolment, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 ; or

(*d*) whom the Governor General in Council has declared not to be a fit and proper person to remain enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety, provided that before making such declaration the Governor General in Council shall call upon the person concerned to show cause why his certificate should not be cancelled, and shall make such further inquiry, if any, as he may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in Appendix 3 shall be deemed to be such breach.

(2) The removal of the name of any person from the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

15. An auditor's certificate shall be deemed to be cancelled from the date on which, and during the period for which, the name of its holder is removed from the Register.

16. (1) The Governor General in Council may at any time restore to the Register the name of a person removed temporarily therefrom under clause (*a*) or clause (*b*) of sub-rule (1) of Rule 14, provided that—

(*a*) a person whose name was removed under clause (*a*) shall have paid before restoration the full amount of the annual fee for the year during which his name is restored ; and

(*b*) a person whose name was removed under clause (*b*) shall have paid before restoration all arrears on account of the annual fee.

(2) The restoration of a name to the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

17. The fees prescribed by these rules shall be paid into the Reserve Bank of India or, where there is no office of the Reserve Bank of India, into the Imperial Bank of India acting as the Agent of the Reserve Bank of India or into any Government Treasury for credit under the head " XXVI—Miscellaneous Departments—Central—Registration of Accountants ", and the bank or treasury receipt therefor shall be sent to the Secretary to the Government of India in the Department of Commerce.

18. The Register shall be published annually in the *Gazette of India* and copies of the Register shall be placed on sale.

PART II.

Theoretical Training, Examination and Practical Training.

19. Except as otherwise expressly provided in these rules, persons wishing to qualify themselves for enrolment on the Register shall be required to pass the First and Final Examinations prescribed and to serve under articles with an Approved Accountant for the periods and in the manner laid down in these rules.

20. A person who has before the 31st December 1934 passed the examination for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy shall not be required to pass either the First or the Final Examination.

21. A person who—

(*a*) has passed the Degree Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University or of a University constituted by law in

Great Britain and Northern Ireland, with Accounting, Auditing and Mercantile or Commercial Law among other subjects for the degree course, or

(*b*) has held for a period of not less than seven years prior to the date of commencement of the Final Examination a restricted certificate granted by a local Government entitling him to act as an auditor within a province, or

(*c*) has appeared and failed at any of the examinations for the Government Diploma in Accountancy, or an examination recognised as equivalent thereto, held in the years 1932, 1933 and 1934,

shall not be required to pass the First Examination. Provided that clause (*c*) shall remain in force up to the 31st December 1937 only.

FIRST EXAMINATION.

22. No candidate shall be admitted to the First Examination unless he—

(*a*) is a graduate, or

(*b*) has passed an examination entitling him to enter upon a course of studies at a University constituted by law in British India or the University of Mysore or the Osmania University or an examination recognised by the Governor General in Council as equivalent thereto and produces a certificate in the form given in Appendix 4 from the head of an institution recognised for the purpose by the Governor General in Council or an institution recognised by the Accountancy Diploma Board, Bombay, under the regulations for the award of the Government Diploma in Accountancy, that he has, subsequently to passing such examination, studied for a period of one academic year at such an institution and is fit to present himself for the examination, or

(*c*) produces a certificate that he has served for not less than seven years as an audit clerk, or partly as such clerk and partly as an articled clerk, in the office of an Approved Accountant.

23. Every candidate for admission to the First Examination shall pay a fee of Rs. 30.

24. Candidates for the First Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass simultaneously in both Groups.

Group I—*Accountancy and Auditing.*—(Two papers of three hours each).

Paper (*i*)—*Book-keeping.*—Short methods of calculation; Theory and practice of Single and Double Entry Book-keeping including the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheets.

Paper (*ii*)—*Accountancy and Auditing.*—Consignment and Joint Accounts; Partnership and Company Accounts; Departmental and Branch Accounts and General Principles of Auditing.

Group II—*Mercantile Law, Company Law and General Commercial Knowledge.* (Two papers of three hours each).

Paper (*i*)—*Mercantile Law and Company Law.*—Law relating to Contracts, Sale of Goods, Partnership; and Elements of Company Law.

Paper (*ii*)—*General Commercial Knowledge.*—Charter parties; Bills of Lading: Fire and Marine Insurance; Bills; Cheques; Documents of Title to Goods; Stocks, Shares and other securities; Commercial Correspondence and Elements of Secretarial Practice.

The above particulars are intended as a general guide to questions which may be asked in each paper.

FINAL EXAMINATION.

25. No candidate shall be admitted to the Final Examination unless he—

(*a*) (*i*) has either passed the First Examination or is exempted by Rule 21 from passing that examination; and

(*ii*) has either completed the period of service under articles prescribed by Rule 36 or is serving the last twelve months of the said period or is exempt from service under articles:

Provided that in the case of every candidate an interval of not less than eleven months shall have elapsed between the date of his passing the First Examination and the commencement of the Final Examination;

or (*b*) has appeared and failed at any of the examinations for the Government Diploma in Accountancy, or an examination recognised as equivalent thereto, held in the years 1932, 1933 and 1934, provided that this clause shall be operative only as regards the Final Examination to be held in the years 1935, 1936 and 1937.

26. Every candidate for admission to the Final Examination shall pay a fee of Rs. 50.

27. Candidates for the Final Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass in both Groups. A candidate who passes the examination in only one Group shall not be required on the next occasion on which he presents himself for the examination to sit for the Group in which he has passed. If he then fails to pass in the remaining Group he shall be required to pass in both Groups when he next sits for the examination.

Group I—*Advanced Accounting and Auditing.*—(Three papers of three hours each).

Paper (*i*)—*Advanced Accounting* including knowledge of accounts in connection with floatation, reconstruction, amalgamation and liquidation of companies; Insolvency and Bankruptcy Accounts; Income-tax.

Paper (*ii*)—*Advanced Accounting* including knowledge of Accounts of Banks, Insurance Companies, and Electricity Companies; Double Account System; Costing, Stores and Labour Accounts.

Paper (*iii*)—*Auditing.*

Group II—*Mercantile Law, Company Law and Economics.*—(Three papers of three hours each).

Paper (*i*)—*Mercantile Law* including the law relating to Negotiable Instruments ; Arbitration and Awards ; Insolvency ; Rights and Duties of Liquidators, Trustees and Receivers.

Paper (*ii*)—*Company Law* including law relating to special classes of companies and Income-tax law.

Paper (*iii*)—*Economics.*—Elements of Economics including Currency, Banking and Foreign Exchange.

The above particulars are intended as a general guide to questions which may be asked in each paper.

GENERAL.

28. The examinations shall be conducted in such manner as the Governor General in Council may direct.

29. The First and the Final Examinations will ordinarily be held once in every year in the month of March or April at such places and times as may be notified by the Governor General in Council in the *Gazette of India.*

30. Applications for admission to an examination shall be made on the prescribed form which may be obtained from the Secretary to the Government of India in the Department of Commerce. Every such application together with the prescribed fee shall be sent so as to reach the Government of India between the 1st and 31st of January of the Calendar year in which the examination is held.

31. No fee paid for admission to an examination shall in any circumstances be refunded. If a candidate who has paid the prescribed fee is subsequently prevented from attending the examination for admission to which he has applied, the Governor General in Council may, if he is satisfied that the candidate was prevented from attending by circumstances beyond his control, permit the fee to be transferred to the next examination.

32. A notice stating the place, dates and times at which the candidate will be required to present himself for examination shall be sent to each candidate to the address given by him in his application so as to reach him not less than fourteen days before the commencement of the examination.

33. Every candidate passing the First or Final Examination shall be furnished with a certificate to that effect.

34. A list of successful candidates shall be published in the *Gazette of India* in alphabetical order after each examination and shall be sent to each successful candidate. The names of candidates obtaining distinction in the examinations shall be indicated in the list. Candidates shall not be supplied with the number of marks obtained by them in any paper but each unsuccessful candidate shall be informed of the group or groups in which he has failed.

35. If a candidate is found to have resorted to unfair means during the conduct of an examination or to have attempted to influence an examiner, the

Governor General in Council may, on receipt of a report to that effect from any examiner or any person duly authorised to conduct the examination, remove the name of such candidate from the list of those entered for the examination and may direct that a candidate whose name has been so removed shall not be admitted to the next or to any subsequent examination held under these rules.

36. No person shall be eligible for enrolment on the Register under Rule 6 (*a*) unless he has served under articles with an Approved Accountant and produces a certificate from the Approved Accountant in Form F given in Appendix 2. The periods to be served shall be as follows :—

(*a*) Persons who have before the 31st December 1934 passed the examination prescribed for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the Regulations for the award of the Government Diploma in Accountancy	three years.
(*b*) Persons who are admitted to the Final Examination under clause (*b*) of rule 25, and pass it, and whose apprenticeship under the regulations for the award of the Government Diploma in Accountancy was registered with the Accountancy Diploma Board, Bombay, before the 1st April 1933, or whose articles were registered under rule 42 with the Government of India in the Department of Commerce before that date	three years.
(*c*) Graduates	four years.
(*d*) Others	five years.

Provided that the following persons shall not be required to serve any period under articles :—

(*i*) a person who has held for a period of not less than seven years a restricted certificate granted by a local Government entitling him to act as an auditor within a province ;

(*ii*) a person who has completed a total period of nine years, either in service as an audit clerk in the office of an Approved Accountant, or partly in such service and partly in service under articles.

Provided further that a person who, on completion of his apprenticeship under the Regulations for the award of the Government Diploma in Accountancy, is required under this rule to serve a further period, may serve such period under articles with the same Accountant with whom he served his apprenticeship, whether the said accountant is an Approved Accountant or not, provided he rejoins him within six months from the date of completion of his apprenticeship.

For the purpose of this rule any period of apprenticeship served under the Regulations for the award of the Government Diploma in Accountancy and duly registered with the Accountancy Diploma Board, Bombay, shall be reckoned as service under articles.

APPROVED ACCOUNTANTS AND ARTICLED CLERKS.

37. A list of Approved Accountants shall be maintained by the Governor General in Council. The list shall be published once a year in the *Gazette of India* and copies of the list shall be placed on sale.

38. (1) No person shall be eligible for inclusion in the list of Approved Accountants unless he—

(*i*) is in practice as a Registered Accountant in India ; and

(*ii*) has been continuously for a period of not less than three years immediately before the date of his application either in practice as a Registered Accountant in India or employed as a paid assistant to a practising Registered Accountant in India or partly in such practice and partly so employed.

(2) Applications for inclusion in the list shall be submitted through the local Government of the province in which the candidate has his head office to the Secretary to the Government of India in the Department of Commerce and shall be accompanied by particulars of the candidate's practice or that of his firm.

(3) An Approved Accountant shall on ceasing to practise as a Registered Accountant in India inform the Secretary to the Government of India in the Department of Commerce of the fact within thirty days from the date on which he ceases to practise.

39. The Governor General in Council may remove from the list of Approved Accountants the name of any person whose name has been removed from the Register of Accountants, or who has ceased to practise as a Registered Accountant in India, or who in his opinion is no longer a fit and proper person to employ articled clerks, and such removal shall be notified in the *Gazette of India*:

Provided that before removing the name of any person on the ground that he is no longer a fit and proper person to employ articled clerks the Governor General in Council shall call upon the person concerned to show cause why his name should not be removed.

40. (1) (*a*) Except as elsewhere provided in this rule an Approved Accountant may employ not more than three articled clerks at one time:

Provided that if the articled clerks in the employ of an Approved Accountant include any such person as is referred to in the second proviso to rule 36, the total number of articled clerks employed by such accountant may be four.

(*b*) If an Approved Accountant have for the time being in his employ any apprentices under the regulations for the award of the Government Diploma in Accountancy, the total number of such apprentices and of articled clerks employed shall not exceed four in all.

(*c*) An Approved Accountant in practice without any partner may in addition to the articled clerks and apprentices hereinbefore allowed to be

employed, employ one articled clerk for every paid assistant in his service in India and enrolled on the Register.

(*d*) An Approved Accountant in practice with one or more partners who are Registered Accountants but who are not Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for each of such partners in India and one articled clerk for each paid assistant in the service of the firm in India and enrolled on the Register.

(*e*) Where two or more Approved Accountants are in practice as partners with or without additional partners who are Registered Accountants but not Approved Accountants, one or other of the partners who are Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk only for each such additional partner in India and one for each paid assistant in the service of the firm in India and enrolled on the Register.

(2) An Approved Accountant may, on the death or retirement of a partner in his firm, accept transfer, in accordance with Rule 46, of the articles of any clerk who was employed by such partner at the time of his death or retirement and may continue to employ such clerk for the remainder of his term of service under articles in addition to the number of articled clerks already in his employment at the time of his partner's death or retirement provided that such addition shall not cause the total number of clerks and apprentices in his employment exclusive of the articled clerks employed by him under clause (*e*) of sub-rule (1), to exceed four.

41. An Approved Accountant shall before accepting a person for service with him under articles satisfy himself by inspection of the relevant certificates that such person—

(*a*) will be not less than sixteen years of age on the date of commencement of his articles, and

(*b*) has passed the Matriculation Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or any other examination entitling him to enter upon a course of studies at any such University or an examination which has been declared by the Governor General in Council to be equivalent thereto.

42. The articles shall be executed in Form D or Form E (Appendix 2). according as the candidate for articled clerkship is of full age or is a minor, and shall be stamped. The articles together with the necessary documentary evidence showing that the conditions laid down in clauses (*a*) and (*b*) of Rule 41 are satisfied, shall be sent to the Secretary to the Government of India in the Department of Commerce for registration so as to reach him within sixty days after the execution of the articles or their commencement whichever is earlier and shall be accompanied by a fee of Rs. 10 and by a statement giving particulars of the name, father's name, residence and age of the articled clerk.

43. A register of articled clerks shall be maintained by the Governor General in Council.

44. No articled clerk shall, during the time of his service as articled clerk except with the permission of the Governor General in Council, engage in any other business or occupation.

45. In the event of any complaint of misconduct or breach of any of the covenants contained in the articles executed in Form D or Form E referred to in Rule 42 being made against any articled clerk, the Governor General in Council may, if he is satisfied that the complaint is proved, direct the cancellation of the articles, or that any period already served under such articles shall not be reckoned as such service for the purpose of Rule 36. A person whose articles have been cancelled under this rule shall not be retained or taken as an articled clerk by any Approved Accountant.

46. In the event of the name of an employer of an articled clerk being removed from the list of Approved Accountants or if he ceases to practise, the articles may be transferred to another Approved Accountant and the transfer shall be reported to the Secretary to the Government of India in the Department of Commerce. In the like events or in the event of the death of the employer the articled clerk may enter into fresh articles for the remainder of his term of service. Such fresh articles shall be sent for registration as provided in Rule 42 but shall not require the payment of any fee.

47. Articles may by agreement between the articled clerk and his employer be assigned to another employer. Such an assignment shall be in Form G (Appendix 2) and shall be subject to the provisions of Rule 42 regarding registration and the payment of a fee.

47-A. An Approved Accountant shall, on completion, discontinuance or termination otherwise of the service of an articled clerk in his employment, send a report to that effect to the Secretary to the Government of India in the Department of Commerce. Such a report shall have been signed, wherever practicable, by both the employer and the articled clerk.

48. Pending the publication of the first list of Approved Accountants and for a period of six months thereafter, an accountant who was permitted immediately before the commencement of these rules to take an apprentice or apprentices for training for the Government Diploma in Accountancy may employ an articled clerk or clerks in accordance with these rules. Provided that, if his name shall not have been included in the list of Approved Accountants, he shall, at the request of an articled clerk employed by him, permit the assignment of the articles of such clerk to an accountant included in the list of Approved Accountants and shall refund to such clerk a proportion of any premium received from him equal to the proportion which the unexpired period of the articles bears to the total period of such articles.

PART III.

The Indian Accountancy Board.

49. The Indian Accountancy Board shall consist of not less than fifteen and not more than twenty members appointed by the Governor General in

Council. Two members shall be persons in the service of Government and of the remainder not less than two-thirds shall be professional accountants.

50. One of the members in the service of Government shall be appointed Chairman of the Board by the Governor General in Council and shall have power to depute any other person in the service of Government to act as member and chairman on his behalf.

51. The Secretary to the Board shall be appointed by the Governor General in Council and shall not be a member of the Board.

52. (1) Save as otherwise provided in these rules, a member of the Board other than a member who is in the service of Government, shall hold office for three years from the date of his appointment.

(2) A member, appointed to fill a casual vacancy shall hold office so long as the member whose place he fills would have been entitled to hold office if the vacancy had not occurred.

53. A member other than a member who is in the service of Government, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

54. (1) Before a member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days—

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure from and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months, he shall tender his resignation or apply for leave of absence. On receipt of such application the Governor General in Council may at his discretion grant leave of absence, or, if he considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days without taking either of the courses mentioned in sub-rule (1) he shall be deemed to have resigned his office with effect from the date of his departure from India.

55. A member, other than a member in the service of Government, shall be deemed to have vacated his seat on the Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4, or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Chairman of the Board.

56. The Board shall meet as often as may be required, provided that a meeting shall be held at least once a year. The place of meeting shall be at the headquarters of the Government of India or at such other place as the Chairman may think fit.

57. Twenty-one days at least before any meeting of the Board, notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting, provided that in cases of urgency an emergency meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

58. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting.

59. No business shall be transacted at a meeting of the Board unless there are present at least eight members.

60. Any question which the Board is required to take into consideration may, if the Chairman so decides, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

61. The Board may appoint committees constituted from among the members to report to the Board in regard to particular matters included within the scope of its functions or to advise and assist the Governor General in Council in regard to any such matter. Every such committee shall consist of not less than five members, of which three shall form a quorum.

62. Minutes shall be made of the proceedings of meetings of the Board and of the committees thereof and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Governor General in Council.

63. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board and of the Committees thereof at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and 1-3/5th of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Fifty rupees per day for the days of attendance at a meeting. provided that in the case of a member resident at the place of the meeting, the rate shall be Rs. 30 per day.

PART IV.

Local Accountancy Boards.

64. The Governor General in Council may constitute a Local Accountancy Board for any area and may designate the headquarters of each Local Accountancy Board so constituted.

65. A Local Accountancy Board shall consist of not less than three and not more than eight members who shall be appointed by the Governor General in Council on the recommendation of the local Government concerned. Provided that, in addition to the members so appointed, a member of the Indian Accountancy Board shall be *ex-officio* a member of the Local Accountancy Board for the area in which he ordinarily resides.

66. The Chairman of a Local Accountancy Board shall be a member of the Indian Accountancy Board and shall be appointed by the Governor General in Council.

67. (1) Save as otherwise provided in these rules, a member, other than a member who is in the service of Government or who is a member *ex-officio*, shall hold office for three years from the date of his appointment.

(2) A member appointed to fill a casual vacancy shall hold office so long as the member whose place he fills would have been entitled to hold office if the vacancy had not occurred.

68. A member, other than a member who is in the service of Government or who is a member *ex-officio*, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

69. (1) Before a member, other than a member who is in the service of Government or who is a member *ex-officio*, leaves India for a period exceeding thirty days,

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months he shall tender his resignation or apply for leave of absence. On receipt of such an application the Governor General in Council may at his discretion grant leave of absence or, if he considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member to whom sub-rule (1) applies leaves India for a period exceeding thirty days without taking either of the courses mentioned in clause (*b*) of that sub-rule he shall be deemed to have resigned his office with effect from the date of his departure from India.

70. A member, other than a member who is in the service of Government or who is a member *ex-officio*, shall be deemed to have vacated his seat on a Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board or thereafter has become subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4, or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Board.

71. Fourteen days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting provided that in cases of urgency an emergent meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

72. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting, provided that the Chairman shall be a member of the Indian Accountancy Board if any such member is present at the meeting.

73. Every question placed before the Board for decision shall, in the event of a difference of opinion, be decided by a majority of votes, and in case of equality of votes the Chairman shall have a casting vote in addition to his original vote.

74. No business shall be transacted at a meeting unless there are present at least half the total number of members, appointed and *ex-officio*. Provided that, if the total number of such members is less than six, three members shall form a quorum.

75. Any question which the Board is required to take into consideration may, if the Chairman considers it necessary, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

76. Minutes shall be made of the proceedings of meetings of the Board and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Governor General in Council.

77. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and 1-3/5th of the first class fare by steamer for any portion of the journey performed by steamer.

Da'ly fee.—Thirty rupees per day for the days of attendance at a meeting provided that in the case of members resident at the place of the meeting the rate shall be Rs. 20 per day.

APPENDIX 1.

FORM A.

Form of Application for enrolment on the Register of Accountants.

(*See* Rule 10.)

The Secretary to the Government of India,

Department of Commerce,

Simla.
New Delhi.

SIR,

I beg to offer myself for enrolment on the Register of Accountants. I also hereby declare that I am not subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 of the Auditor's Certificates Rules, 1932.

1. Name in full and usual address.....
2. Father's name.....
3. Nationality.....
4. Date of birth.*.....
5. Place or places of business or service .....
6. Date of commencement of practice or service.....
7. If a partner or assistant, state name of firm and position therein ..
8. Period of residence in India.....
9. Particulars of qualifications†.....
10. Occupation in full.....
11. State whether at any time debarred from practising as an auditor : If member of any of the institutions specified in Rule 7, state whether at any time membership was suspended, and if so, the reasons of suspension and its duration.....
12. Whether Auditor's Certificate is required after enrolment on the Register of Accountants.....

I beg to remain, etc.

Date :.....

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* Applicants may be required to produce evidence of their age.

† Originals or duly certified copies of diplomas, certificates and other documents in support of qualifications claimed must be sent with the application.

FORM B.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

Certificate of Enrolment on the Register of Accountants.

(*See* Rule 11.)

No.....

This is to certify that.....of.....
.....in the province of.....was enrolled on this .....day of.....193 , on the Register of Accountants maintained under the authority of the Government of India.

Dated this.....day of.....193 .

By order of the Governor General in Council.

Seal.

Secretary to the Government of India,
Department of Commerce.

FORM C.

Auditor's Certificate.

(*See* Rule 13.)

This is to certify that.....of.....
.....is entitled to be appointed and to act as an auditor of companies throughout British India. This certificate is valid from the .....day of.....19.....
to the 30th day of June 19.....; inclusive.

Dated this.....day of .....193 .

By order of the Governor General in Council.

Seal.

Secretary to the Government of India,
Department of Commerce.

APPENDIX 2.

FORM D.

(For use when the Articled Clerk is of full age.)

(*See* Rule 42.)

Articles of apprenticeship made the.....day of.....one thousand nine hundred and.....between.....of .....an Approved Accountant under the Auditor's Certificates Rules, 1932,.....(hereinafter called the Employer) of the one part and.....(hereinafter called the Articled Clerk) of the other part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk hereinafter contained and of the premium of Rs.....paid by the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his articled clerk for the term of..... years from the .....day of.....

2. The Articled Clerk of his own free will binds himself articled clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his articled clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an articled clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Employer covenants with the Articled Clerk as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an accountant or cease to be borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, during the said term he or his personal representative shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for each year of completed service a period aggregating not more than 30 days.

Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical practitioner, leave of absence for an additional period of 30 days for each year of completed service.

5. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of—.....

Signed Sealed and Delivered....

by .....

in the presence of.....

FORM E.

(For use when the Articled Clerk is a minor.)

(*See* Rule 42.)

Articles of Apprenticeship made the .....day of..... one thousand nine hundred and.....*between*..... of.....an Approved Accountant under the Auditor's Certificates Rules, 1932.....(hereinafter called the Employer), of the first part.....(hereinafter called the Guardian) of the second part and.....(hereinafter called the Articled Clerk) of the third part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk and Guardian respectively hereinafter contained and of the premium of Rs.....paid by or on behalf of the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of.....years from the.....day of.....

2. The Articled Clerk of his own free will and with the consent of the Guardian binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and excute the lawful and reasonable commands of the Employer and will not depart or

absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Guardian covenants with the Employer as follows :—

That he will indemnify the Employer his partner or partners and all or any of them in case the Articled Clerk shall act contrary to the last-mentioned covenant and the Employer or his partners shall suffer thereby any loss damage or prejudice.

5. The Employer covenants with the Articled Clerk and the Guardian as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk and the Guardian or either of them to cause the Articled Clerk to be enrolled on the Register of Accountants persuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an accountant or cease to be borne on the list of Approved Accountants maintained under the Auditor's Certificate Rules, 1932, during the said term he or his personal representatives shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for each year of completed service a period aggregating not more than 30 days.

Provided that in case of illness he will allow the articled clerk, on production of a certificate from a registered medical practitioner, leave of absence for an additional period of 30 days for each year of completed service.

6. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of—.....

Signed Sealed and Delivered

by .....

in the presence of—.....

Signed Sealed and Delivered

by .....

in the presence of—.....

FORM F.

Certificate of completion of service under Articles.

(*See* Rule 36.)

I,....., of....., do hereby certify that Mr.....served as an articled clerk under me in accordance with the Auditor's Certificates Rules, 1932, for a period of.....from.....to....., that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

The articles were duly registered with the Government of India in the Department of Commerce, *vide* Registration No.....of 193 .

(Place).....

(Date).....

.....

(Signature.)

FORM G.

(*See* Rule 47.)

ASSIGNMENT OF ARTICLES made the.....day of .....One thousand nine hundred and thirty.....BETWEEN.....

.....of.....(hereinafter called "the Employer") of the first part,.....of.....(hereinafter called "the Guardian*") of the second part,.....son of the said.....(hereinafter called "the Articled Clerk") of the third part and.....of..... carrying on the business of.....at..... (hereinafter called "the New Master") of the fourth part.

WHEREAS by Articles of Apprenticeship dated..... and made between the Employer of the first part the Guardian of the second part and the Articled Clerk of the third part the Articled Clerk was bound apprentice to the Employer in the practice or profession of accountancy for a term of.....years from the.....day of 193 .

AND WHEREAS it has been agreed that the Articled Clerk shall serve the now unexpired residue of the said term with the New Master being an accountant borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, and the Employer has agreed with the consent of the Guardian and of the Articled Clerk to assign the said Articles of Apprenticeship to the New Master.

†AND WHEREAS the Employer has paid to the New Master Rs..... out of the premium received by the Employer under the said Articles.

†AND WHEREAS the Guardian/Articled Clerk has paid the New Master the sum of Rs.....by way of further premium.

NOW THIS DEED OF ASSIGNMENT WITNESSETH as follows:—

1. The Employer hereby assigns the said Articles of Apprenticeship and all his interest therein and the benefit of all covenants therein contained to the New Master to hold the same for all the residue now unexpired of the said term of.....years.

2. The New Master covenants with the Employer the Guardian and the Articled Clerk and with each of them separately—

(*a*) That he will take the Articled Clerk as his Articled Clerk for the now unexpired residue of the said term in order that he may complete his studies and acquire the art science and knowledge of accountancy.

---

*NOTE.—If the Articled Clerk is of age the reference to Guardian will be omitted throughout and certain consequential alterations necessitated.

† May be omitted if not required.

(*b*) That he will observe and perform all the covenants in the said Articles contained and on the part of the Employer to be observed and performed in like manner in all respects as if he the New Master were therein named instead of the Employer and will keep the Employer indemnified from the same and from all actions claims or demands in respect thereof.

3. The Guardian and the Articled Clerk severally covenant with the New Master—

(*a*) That the Articled Clerk shall diligently and faithfully serve the New Master as his apprentice in his profession of accountancy for all the residue now unexpired of the said term.

(*b*) That they and each of them will observe and perform all the covenants in the said Articles contained and on their part to be performed in like manner in all respects as if the New Master were therein named instead of the Employer.

4. This Deed of Assignment is in accordance with the provisions of Rule 47 of the Auditor's Certificates Rules, 1932, and is subject in all respects to such Rules.

IN WITNESS whereof the parties have hereunto set their respective hands the day and year first above written.

Executed by.....
in the presence of..... } "the Employer" of the first part.

Executed by.....
in the presence of..... } "the Guardian" of the second part.

Executed by.....
in the presence of..... } "the Articled clerk" of the third part

Executed by.....
in the presence of..... } "the New Master" of the fourth part.

APPENDIX 3.

[*See* Explanation to Rule 14 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT ENROLLED ON THE REGISTER WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant enrolled on the Register or to a holder of a restricted certificate granted by a local Government entitling him to act as an auditor within a province.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than a Registered Accountant or a holder of a restricted certificate or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than a Registered Accountant or a holder of a restricted certificate or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act 1913 (VII of 1913), have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or promoting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff another Registered Accountant or a holder of restricted certificate.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements of average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

APPENDIX 4.

CERTIFICATE TO BE SIGNED BY THE HEAD OF AN INSTITUTION RECOGNISED UNDER RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

(*To be sent so as to reach the Secretary to the Government of India, Department of Commerce, New Delhi, at least three weeks before the commencement of the Examination*).

I certify that.....has attended.....out of..... lectures and.....out of.....lectures delivered for Group I and Group II, respectively, of the First Examination under the Auditor's Certificates Rules, 1932, during.....

I further certify that to the best of my knowledge and belief, he bears a good moral character and that I consider him a fit person to appear at the said Examination.

(Signature).....

(Designation).....

Date.....

NOTE.—Candidates are required to attend at least 75 per cent. of the number of lectures delivered for each Group.

RESTRICTED CERTIFICATES RULES, 1932.

RESTRICTED CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A.B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Restricted Certificates Rules, 1932

2. (1) Every person holding a temporary or permanent restricted certificate granted by a local Government entitling him to act as an auditor within a province shall, within three months of the commencement of these Rules, send his certificate, or a duly certified copy thereof, to the Secretary to the Government of India in the Department of Commerce. Original certificates will be returned to the holders after the particulars entered in them have been noted.

(2) In the month of April in each succeeding year every holder of a restricted certificate intending to continue to practise as an auditor shall send a report to that effect to the Secretary to the Government of India in the Department of Commerce. A person who omits to send such report shall cease to be entitled to act as an auditor unless, on an application made by him, the Governor General in Council, by order in this behalf, condones this omission.

3. (1) Every holder of a restricted certificate, whether such certificate is temporary or permanent, entitling the holder to act as an auditor within a province may continue so to act. Provided that the Governor General in Council may at any time suspend or cancel such a certificate if the holder—

(*a*) has been adjudged by a competent court to be of unsound mind ;

(*b*) is an undischarged insolvent ;

(*c*) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(*d*) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned, or unless, on an application made by him, the Governor General in Council has, by order in this behalf, removed the disability ;

(*e*) has been declared by the Governor General in Council not to be a fit and proper person to act as an auditor of the accounts of public companies by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety provided that before making such declaration the Governor General in Council shall call upon

the holder to show cause why his certificate should not be cancelled, and shall make such further inquiry, if any, as he may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in the Appendix shall be deemed to be such breach.

(2) The suspension or cancellation of a certificate shall be notified in the local official Gazette and communicated to the holder of the certificate at his usual address.

APPENDIX.

[*See* Explanation to Rule 3 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT SUBJECT TO THESE RULES WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant subject to the Auditor's Certificates Rules, 1932, or to these Rules.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913), have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or handbills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or prompting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff, an accountant subject to the Auditor's Certificates Rules or to these Rules.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements or average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS AND

LIST OF RECOGNISED INSTITUTIONS.

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Conditions relating to the recognition of Institutions for the purpose of rule 22 (*b*) of the Auditor's Certificates Rules, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE RESOLUTION NO. 7 (24)-T. & E. (R. A.), DATED THE 30TH MARCH 1935.]

Rule 22 of the Auditor's Certificates Rules, 1932, empowers the Governor General in Council to recognise institutions for preparing candidates for admission to the First Examination held under those Rules. A number of applications for such recognition have been received and considered during the past few years. In the light of the experience now gained in dealing with these applications and in order to meet partly the cost of the inspection of the institutions the Governor General in Council has been pleased to decide that the following conditions should be observed with effect from the 1st April 1935 in the matter of recognition of institutions :—

(1) Every institution so recognised shall pay a recognition fee of Rs. 25 when recognised for the first time, and an annual fee of Rs. 25. The annual fee shall be due and payable on the 1st April in each year.

(2) Every institution applying for recognition for the first time shall along with the application, make an initial deposit of Rs. 50 which shall not be refunded in any circumstances. If the institution is accorded recognition, a sum of Rs. 25 out of this initial deposit shall be treated as recognition fee and the balance of Rs. 25 shall be credited towards the first year's annual fee payable by the institution.

(3) The Governor General in Council may withdraw permanently or temporarily recognition accorded to an institution—

(*a*) from which the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*b*) which the Governor General in Council considers, after making such enquiry as he may deem necessary, not fit any longer to remain on the list of recognised institutions.

List of institutions recognised for the purpose of rule 22(b) of the Auditor's Certificates Rules, 1932.

1. The College of Arts and Commerce, 9, Old Post Office Street, Calcutta.
2. Batliboi's Accountancy Classes, 1-B, Old Post Office Street, Calcutta.
3. Government Commercial Institute, Hastings Street, Calcutta.

4. The Madras College of Commerce,
Chartered Bank Building, Armenian Street, Madras.

5. The Sydenham College of Commerce and Economics,
Hornby Road, Bombay.

6. Davar's College of Commerce,
80, Esplanade Road, Bombay.

7. Batliboi's Accountancy Training Institute,
Churchgate Street, Bombay.

8. The Andhra College of Commerce,
Main Road. Rajahmundry.

9. The Andhra University, Waltair.

10. The Burma College of Commerce
257, Sparks Street, Rangoon.

BOOKS RECOMMENDED FOR THE EXAMINATIONS.

LISTS OF BOOKS RECOMMENDED FOR THE GUIDANCE OF CANDIDATES PREPARING FOR THE EXAMINATIONS HELD UNDER THE AUDITOR'S CERTIFICATES RULES, 1932.

The syllabus of the First Examination is laid down in Rule 24 and of the Final Examination in Rule 27 of the Auditor's Certificates Rules, 1932. No text books have been prescribed, but the following books are recommended for the guidance of candidates :—

First Examination.

GROUP I.—*Accountancy and Auditing*—

1. Book-keeping and Accounts by L. C. Cropper.
2. Elementary Book-keeping by Spicer and Pegler.
3. Principles of Auditing by F. R. de Paula (First 8 Chapters only).
4. Rapid Calculations by A. H. Russell, or Mental Arithmetic for Schools and Training Colleges by F. L. Grant.

GROUP II.—*Mercantile Law, Company Law and General Commercial Knowledge*—

1. Students' Edition of Pollock and Mulla's Indian Contract Act by D. F. Mulla and Balwantrao K. Desai.
2. Company Law by K. J. Rustomji (up to Section 154 only *i.e.*, Parts I to IV) or
   The Indian Companies Act by J. S. Khergamvala.
3. Modern Business Training and the Methods and Machinery of Business by J. K. Grebby and W. K. Scrivener.

Final Examination.

GROUP I.—*Advanced Accounting and Auditing*—

(1) Book-keeping and Accounts by Spicer and Pegler.

(2) Higher Book-keeping and Accounts by L. C. Cropper.

(3) Advanced Accounts by J. R. Batliboi.

(4) Company Accounts by Arthur Coles.

(5) Insurance Companies' Accounts by A. E. Sprague.

(6) Cost Accounts by E. W. Hawkins.

(7) Income Tax Manual.

(8) Guide to Income Tax Practice by J. R. Batliboi.

(9) Auditing by L. R. Dicksee.

(10) Auditors : Their duties and Responsibilities by W. Pixley.

(11) Audit Programmes by Spicer and Pegler.

(12) Report Writing by A. E. Cutforth.

(13) Stores Account and Stores Control by J. H. Burton

GROUP II.—*Mercantile Law, Company Law and Economics*—

(1) Steven's Elements of Mercantile Law.

(2) Principles of Mercantile Law by M. M. Gharekhan.

(3) Negotiable Instruments Act by J. S. Khergamvala.

(4) The following bare Acts :

(*a*) Indian Arbitration Act, 1899 ;

(*b*) Presidency Towns Insolvency Act, 1909.

(*c*) Provincial Insolvency Act, 1920.

(*d*) The Indian Bills of Lading Act, 1856.

(*e*) Indian Electricity Act, 1910.

(*f*) Indian Trustees Act, 1866 ;

(*g*) Indian Trusts Act, 1882 ;

(*h*) Religious Endowments Act, 1863 ;

(*i*) Charitable Endowments Act, 1890 ;

(*j*) Charitable and Religious Trusts Act, 1920.

(5) Company Law by K. J. Rustomji.

(6) The following bare Acts :

(*a*) Indian Companies Act, 1913, with rules framed thereunder.

(*b*) Indian Life Assurance Companies Act, 1912.

(*c*) Provident Insurance Societies Act, 1912.

(*d*) The Societies Registration Act, 1860.

(*e*) The Co-operative Societies Act, 1912 (also Provincial Acts).

(7) Wealth by Edwin Cannan.

(8) Indian Economics by G. B. Jathar and S. G. Beri.

(9) Economics for the General Reader by Henry Clay.

(10) Primer of Foreign Exchange by W. F. Spalding.

(11) Banking Law and Practice in India by M. L. Tannan.

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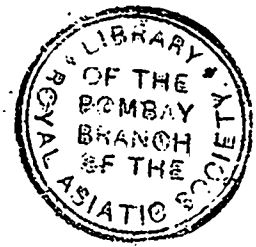
GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE



Register of Accountants and List of Approved Accountants and List of Holders of Restricted Certificates with Auditor's Certificates Rules, 1932 and Restricted Certificates Rules, 1932

PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI.
PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, SIMLA.
1938
Price: Annas 10 or 1s.

List of Agents in India from whom Government of India Publications are available.

(*a*) PROVINCIAL GOVERNMENT BOOK DEPOTS.

MADRAS :—Superintendent, Government Press, Mount Road, Madras.

BOMBAY :—Superintendent, Government Printing and Stationery, Queen's Road, Bombay.

SIND :—Manager, Sind Government Book Deopt and Record Office, Karachi (Sadar).

UNITED PROVINCES :—Superintendent, Government Press, Allalmabad.

PUNJAB :—Superintendent, Government Printing, Punjab, Lahore.

CENTRAL PROVINCES :—Superintendent, Government Printing, Central Provinces, Nagpur.

ASSAM :—Superintendent, Assam Secretariat Press, Shillong.

BIHAR :—Superintendent, Government Printing, P. O. Gulzarbagh, Patna.

NORTH-WEST FRONTIER PROVINCE :—Manager, Government Printing and Stationery, Peshawar.

ORISSA :—Press Officer, Secretariat, Cuttack.

(*b*) PRIVATE BOOKSELLERS.

Advani Bros., P. O. Box 100, Cawnpore.
Aero Stores, Karachi.*
Banthiya & Co., Ltd., Station Road, Ajmer.
Bengal Flying Club, Dum Dum Cantt.*
Bhawnani & Sons, New Delhi.
Bombay Book Depot, Charni Road, Girga on, Bombay.
Bhatia Book Depot, Sadar Bazar, Ranikhett.
Book Company, Calcutta.
Booklovers' Resort, Taikad, Trivandrum, South India.
Burma Book Club, Ltd., Rangoon.
Butterworth & Co. (India), Ltd., Calcutta.
Chatterjee & Co., 3, Bacharam Chatterjee Lane, Calcutta.
Chukervertty, Chatterjee & Co., Ltd., 15, College Square, Calcutta.
City Book Club, 98, Phayre Street, Rangoon.
Das Gupta & Co., 54/3, College Street, Calcutta.
Delhi and U. P. Flying Club, Ltd., Delhi.*
English Book Depot, Ferozepore.
English Book Depot, Taj Road, Agra.
English Bookstall, Karachi.
English Book Store, Abbottabad, N. W. F. P.
Fakir Chand Marwah, Peshawar Cantt.
Jono Book Agency, Simla.
Gautama Brothers & Co., Ltd., Meston Road, Cawnpore.
Higginbothams, Madras.
Hindu Library, 137/F, Balaram De Street, Calcutta.
Hyderabad Book Depot, Chaderghat, Hyderabad (Deccan).
Imperial Book Depot and Press, near Jama Masjid (Machhliwalan), Delhi.
Indian Army Book Depot, Dayalbagh, Agra.
Indian Book Shop, Benares City.
Indian School Supply Depot, Central Avenue, South, P. O. Dharamtala, Calcutta.
Insurance Publicity Co., Ltd., Lahore.
International Book Service, Poona 4.
Jacques & Co., Kamptee Road, Nagpur, Messrs. Neston.
Jaina & Bros., Mori Gate, Delhi and Connaught Place, New Delhi, Messrs. J. M.
Kamala Book Depot, 15, College Square, Calcutta.
Karnataka Publishing House, Bangalore City.
Keale & Co., 65, Britto Road, Karachi Saddar.
Keshao Book Stall, Khadi Bazar, Belgaum.
Kitabistan, 17-A, City Road, Allahabad.
Krishnaswami & Co., Teppakulam P. O., Trichinopoly Fort, Messrs. S.
Lahiri & Co., Calcutta, Messrs. S. K.
Local Self-Govt. Institute, Bombay.
London Book Co. (India), Arbab Road, Peshawar, Murree, Nowshera, Rawalpindi.
Malik & Sons, Sialkot City.
Mathur, B. S., Bookseller, Civil Lines, Jodhpur.
Messrs. U. P. Malhotra & Co., Post Box No. 94, Lahore.
Minerva Book Shop, Anarkali Street, Lahore.
Modern Book Depot, Bazar Road, Sialkot Cantonment.
Modern Book Depot, Napier Road, Jullundur Cantt. and Careers, Mohini Road, Lahore:
Mohanlal Dossabhai Shah, Rajkot.
Messrs. Mohindra Bros., Lashkar, Gwalior State.
Nandkishore & Bros., Chowk, Benares City.
New Book Co., " Kitab Mahal ", 192, Hornby Road, Bombay.
Newman & Co., Ltd., Calcutta, Messrs. W.
Oxford Book and Stationery Company, Delhi, Lahore, Simla, Meerut and Calcutta.
Parikh & Co., Baroda, Messrs. B.
Pioneer Book Supply Co., 20, Shib Narayan Das Lane, Calcutta, and 219, Cloth Market, Delhi.
Popular Book Depot, Grant Road, Bombay.
Punjab Religious Book Society, Lahore.
Raghunath Prasad & Sons, Patna City.
Rama Krishna & Sons, Booksellers, Anarkali, Lahore.
Ram Krishna Bros., Opposite Bishrambag, Poona City.
Ram Narain Lal, Katra, Allahabad.
Ramesh Book Depot & Stationery Mart, Kashmere Gate, Delhi.
Ray & Sons, 43, K. & L. Edwardes Road, Rawalpindi, Murree and Peshawar, Messrs. J.
Roy Chowdhury & Co., 72, Harrison Road, Calcutta, Messrs. N. M.
Sharada Mandir, Ltd., Nai Sarak, Delhi.
Saraswati Book Depot, 15, Lady Hardinge Road, New Delhi.
Sarcar & Sons, 15, College Square, Calcutta, Messrs. M. C.
Sarkar & Co., Ltd., 6, Hastings Street, and 8/2, Hastings Street, Calcutta, Messrs. P. C.
Standard Bookstall, Karachi.
Standard Bookstall, Quetta.
Standard Book Depot, Lahore, Dalhousie and Delhi.
Standard Law Book Society, 69, Harrison Road, Calcutta
Tara & Sons, Razmak (India), Messrs. B. S.
Taraporevala Sons & Co., Bombay, Messrs. D. B.
Thacker & Co., Ltd., Bombay.
Thacker, Spink & Co., Ltd., Calcutta and Simla.
Tripathi & Co., Booksellers, Princes Street, Kalbadevi Road, Bombay, Messrs. N. M.
University Book Agency, Kacheri Road, Lahore.
Upper India Publishing House, Ltd., Literature Palace, Ammuddaula Park, Lucknow.
Varadachary & Co., Madras, Messrs. P.
Venkatasubban, A., Law Bookseller, Vellore.
Wheeler & Co., Allahabad, Calcutta and Bombay. Messrs. A. H.
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(as on the 1st July 1937)

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†Indicates the names of members of the Indian Accountancy Board.

NOTE.—The date within brackets against a name in the Alphabetical List is the date on which the Auditor's Certificate was originally granted.

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COOPER, Adarji Nowroji, G.D.A., C|o Messrs. Sorab S. Engineer & Co., Morarbhoy Buildings, 45, Apollo Street, Fort, Bombay.

*CRAWSHAW, Joseph Sykes, A.C.A., C|o Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (26-10-1933).

*CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (31-5-1935).

*DADABHOY, Jal Nariman, A.S.A.A., 346, Albert Building, Hornby Road, Bombay. (23-8-1936).

*DALAL, Champaklal Lalloobhai, 2, Parleshwar Road, Kamla Bhuvan, Vile Park (East), Bombay. (1-4-1937).

*DALAL, Nateverlal Chandulal, B.A., G.D.A., C|o Gujerat Urban Banks Supervising Union, Ltd., Kanpith, Surat. (26-8-1935).

*DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

*DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (25-8-1932).

*DAMANIA, Ranchhoddas Varjivandas, G.D.A., C|o Karsondas Hiralal, Esq., Callian Building, No. 1, 3rd Floor, Kandiwadi, Bombay 4. (14-8-1936).

*DANDEKER, Ganesh Mahadev, B.A., A.S.A.A., 8, Sankurama Chetty Street, George Town, Madras. (20-3-1936).

*DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street, Calcutta. (18-1-1933).

*DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (5-8-1932).

*DARUVALLA, Jal Cawasji, G.D.A., 335-A, " Meher Villa ", Grant Road, Bombay. (1-4-1933).

*DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 2|1, Mission Row, Calcutta. (25-10-1932).

*DAS, Jyotish Chandra, B.Sc. (Com.) (U. S. A.), 86, Clive Street, Calcutta. (1-7-1932).

*DAS, Mohini Mohan, B.Sc., G.D.A., C|o Bengal Insurance and Real Property Co., Ltd., 2, Church Lane, Calcutta. (18-11-1935).

*DAS, Narendra Nath, B.Sc., G.D.A., Messrs. N. N. Das & Co., 8|2, Hastings Street, Calcutta. (20-3-1933).

*DAS, Santosh Kumar, B.Sc., G.D.A., Messrs. Das & Majumdar, 8, Dalhousie Square (East), Calcutta. (4-3-1935).

*DAS GUPTA, Anil Chandra, B.A. (Hons.), G.D.A., Messrs. A. C. Das Gupta & Co., 12, Old Post Office Street, Calcutta. (23-3-1933).

*DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. Mukherji & Das Gupta, New Civil Lines, Lucknow. (27-5-1933).

*DASTUR, Dara Nasarvanji, A.S.A.A., G.D.A., Logan Slope, Broach. (27-6-1936).

†*DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).

*DATTA, Kalyan Kumar, B.Sc., A.S.A.A., Messrs. K. K. Datta & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (14-1-1936).

*DATTA, Satyaranjan, B.Sc., G.D.A., C|o S. K. Day, Esq., ' Queen's Mansions ', 30, Elgin Road, Calcutta. (2-6-1937).

*DATTA, Surendra Nath, B.Com., G.D.A., Messrs. S. N. Datta & Co., 53|1, Shyampooker Street, Calcutta. (10-10-1934).

*DAVAR, Dorab Rustomji, G.D.A., F.S.A.A., Messrs. Cornelius & Davar, 80, Esplanade Road, Fort, Bombay. (26-6-1933).

*DAVAR, Maneck Ardeshir, M.A., B.L., F.S.A.A., Messrs. Maneck A. Dawar & Co., 100, Clive Street, Calcutta. (1-4-1933).

*DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street, Rangoon. (1-4-1933).

*DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118—120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

*DAY, Subodh Kumar, A.S.A.A., Messrs. S. K. Day & Co., 'Queen's Mansion', 30, Elgin Road, Calcutta. (17-12-1932).

*DEB, Malay Kumar, B.Sc., G.D.A., 8|2, Hastings Street, 1st Floor, Rooms Nos. 21 & 22, Calcutta. (12-1-1933).

*DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

*DESAI, Jal Temulji, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (20-2 1933).

*DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., 46, Church Gate Street, Fort, Bombay. (25-11-1932).

*DESHPANDE, Vaman Hari, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (16-11-1933).

*DHAGE, Venkatrao Krishnaji, G.D.A., Messrs. V. K. Dhage & Co., 45|47, Apollo Street, Fort, Bombay. (20-7-1936).

*DHARMASANKARAN, R., G.D.A., 308, Linga Chetty Street, G. T., Madras. (13-1-1936).

*DHAWAN, Anand Prakash, A.S.A.A., 69, The Mall, Lahore. (21-4-1936).

*DIGARIA, Rustomji Dossabhai, G.D.A., C|o The Capital Talkies, Opposite the Victoria Terminus, Fort, Bombay. (22-5-1933).

*DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (25-10-1932).

*DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903, Sadashiv Peth, Poona City. (15-4-1933).

*DOCTOR, Darashaw Sorabji, B.Com., G.D.A., Hassim Building, 38, Churchgate Street, Fort, Bombay. (13-7-1933).

*DOOMASIA, Dorabshaw Ardeshir, G.D.A., Messrs. D. A. Doomasia & Co., 80, Esplanade Road, Fort, Bombay. (8-5-1933).

*DORAISWAMY, Agaram Ramanuja Iyengar, 49, Bazalulluah Road, P. O. Thyagaryanagar, Madras. (1-4-1937).

*DORDI, Phiroz Ardeshir, G.D.A., Block No. 16|3, Rustom Baug, Victoria Road, Byculla, Post Mazgaon, Bombay. (19-10-1936).

*DOSHI, Jagmohandas Keshavji, B.Com., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (22-6-1936).

*DOTIWALLA, Jal Muncherji, Messrs. P. C. Hansotia & Co., Ready-money Mansion, Churchgate Street, Fort, Bombay. (6-4-1936).

*DUTT, Matilal, B.Com., G.D.A., Mymensingh (Bengal). (13-6-1935).

*DUTT, Ronendra Nath, M.A., LL.B., A.C.A., Raj Darbhanga, Darbhanga. (1-4-1933).

*DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 98|4, Clive Street, Calcutta. (20-3-1933).

EASSON, John Whitton, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta.

*ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., A.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (30-4-1934).

*ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).

*FETTES, Kenneth Richard, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (17-4-1936).

*FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (1-4-1933).

*GADRE, Maheshwar Janardan, Sheojibhai's New Chawl, 1st Floor, Akola (Berar). (25-5-1937).

*GAGWANI, Padamsi Haridas, G.D.A., Messrs. Devidas Vithaldas & Co., 2nd Floor, Hamam House, Hamam Street, Bombay. (5-7-1935).

*GAI, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet, Madras. (22-5-1937).

*GANAPATHY, Nilakanta Iyer, G.D.A., Messrs. Kuppuswamy and Ganapathy, 82-83, Sembudoss Street, Madras. (4-6-1934).

*GANAPATHY, Tirumandangudi Visvanatha, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", Ratnasabapathipuram, Coimbatore. (20-3-1933).

*GANAPATI IYER, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Extension, Erode. (20-2-1933).

GANDHI, Jeyshanker Amritlal, B.Com., G.D.A., Krishna Co-operative Housing Society, Elis Bridge, Ahmedabad.

*GANDHI, Minoo Naoroji, G.D.A., Dhun Villa, Plot No. 615, Parsee Colony, Dadar, Bombay. (8-6-1936).

*GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street, Rangoon. (20-5-1933).

*GANGULI, Debendra Nath, Messrs. Ganguli Mukherjee & Co., 12|1, Old Post Office Street, Calcutta. (1-4-1933).

*GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., " Gargieya Niwas ", Peshawar. (1-4-1933).

*GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (20-1-1933).

*GHOSH, Anil Kumar, G.D.A., Messrs. Anil Ghosh & Co., 10, Old Post Office Street, Calcutta. (29-4-1933).

*GHOSH, Jitendra Kishore, B.Com., G.D.A., C|o Messrs. India Alliance Assurance Co., Ltd., 97, Clive Street, Calcutta. (16-6-1934).

*GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (3-4-1933).

*GHOSH, Siddhartha Kumar, B.Sc., A.S.A.A., 10, Old Post Office Street, Calcutta. (13-6-1933).

*GIDWANI, Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., New Forbes Buildings, Dunnolly Road, Karachi. (1-6-1936).

*GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

*GILL, Herbert Sidney, A.C.A., Messrs. Lipton, Ltd., Liptons Building, Calcutta. (22-1-1937).

*GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town, Madras. (18-1-1933).

*GOODWIN, John Stanley, A.C.A., C|o Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

*GOPALAIYER, Kangayam Venkatanarayanaiyer, G.D.A., 183, Sullivan Street, Coimbatore. (18-1-1933).

*GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 5, Errabalu Chetty Street, George Town, Madras. (1-4-1933).

*GORDON, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (15-1-1936).

*GOSWAMI, Jotish Chandra, B.Com., G.D.A., 68B, Ananda Palit Road, Intally, Calcutta. (30-7-1934).

*GOVINDA RAJAN, Anekal Rameswamy Iyengar, G.D.A., Messrs C. C. Reddy & Co., Auditors, Bellary. (19-5-1936).

*GRACIAS, Joseph Constant, G.D.A., Janmahomed Building, Charn Road, Bombay. (4-12-1935).

*GRANT, John, C.A., C|o Messrs. Martin & Co., 12, Mission Row Calcutta. (10-1-1936).

*GRAY, Hugh Percival, C.A., Dibru-Sadiya Railway, Agent's Office, Dibrugarh (Assam). (25-2-1935).

*GUBBI, Nagoo Srinivas, G.D.A., Messrs. N. S. Gubbi & Co., Fort Chambers, Hammam Street, Fort, Bombay. (20-3-1933).

*GUHA, Biswaranjan, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (24-3-1933).

*GUHA, Brajes Chandra, B.Com., Messrs. B. Guha & Co., 9, Clive Row, Calcutta. (17-4-1936).

*GUHA, Pratul Chandra, Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (8-5-1936).

*GUHA, Sudhir Chandra, B.A., G.D.A., C|o Messrs. Chakravarti, Ghosh, Guha and Co., 15, Clive Street, Calcutta. (4-5-1936).

*GUHA ROY, Dhirendra Nath, M.A., A.S.A.A., 8, Dalhousie Square, East, Calcutta. (23-10-1933).

†*GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., Svarnasan, P. O. Bankipore, Patna. (29-5-1933).

*GUPTA, Jitendra Nath, B.A., G.D.A., P. O. Baranagore, Distt. 24-Parganas (Bengal). (16-5-1935).

*GUPTA, Jogendranath, M.A. (Com.), B.L., G.D.A., 8|2, Hastings Street, Chamber No. 26, 2nd Floor, Calcutta. (18-1-1933).

*GUPTA, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15|128, Civil Lines, Cawnpore. (2-10-1933).

*GUPTA, Pravas Chandra, G.D.A., 55, Sree Gopal Mullick Lane, Calcutta. (5-10-1936).

*GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Chandni Chowk, Delhi. (1-4-1933).

*GUPTA, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar, Agra. (14-12-1932).

*GURPAL SINGH, A.S.A.A., Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (30-8-1932).

*GUZDAR, Dinshaw Pesi, A.C.A., Oriental Government Security Life Insurance Co., Oriental Buildings, Esplanade Road, Bombay. (8-3-1934).

*HALDAR, Nagendra Nath, B.Sc., A.C.A., 42, Ramesh Mitter Road, Bhowanipore, Calcutta. (1-7-1936).

*HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A., Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort, Bombay. (30-8-1932).

*HAQUE, Mohammad Ekramul, Lall Khan Dargah, Bhagalpore City. (22-6-1937).

*HARDIE, John Hewat, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

*HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (25-9-1933).

*HARIACHAR, Coimbatore Padmanabhachar, G.D.A., "Padmalaya", Telegu Brahmin Street, Coimbatore. (25-4-1933).

*HARIHARAN, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla, Mysore. (9-12-1935).

*HARTLEY, Kenneth John Harold, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (18-5-1936).

*HEASMAN, Leslie George, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (22-3-1933).

*HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail, Mangalore. (1-8-1932).

†*HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39, Lahore. (20-2-1933).

*HUTCHINSON, William, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

*ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (1-4-1933).

*ITALIA, Hormasji Pirojsha, G.D.A., Marker House, 443, Chira Bazar, Bombay. (29-6-1935).

*IRANI, Zal Rustam, A.C.A., Messrs. Z. R. Irani & Co., Kashmere Gate, Delhi. (1-4-1933).

*JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S Krishnaswami & Jagannathan, " Sudarsanam " Ratnasabapathipuram, Coimbatore. (20-3-1933).

†*JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (20-2-1933).

*JAIN, Thakur Das, G.D.A., Messrs. T. N. Toshamia & Co., Kashmere Gate, Delhi. (4-10-1934).

*JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj, Allahabad. (11-12-1933).

*JALUNDHWALA, Ramanlal Chhotalal, B.Com., A.S.A.A., C/o Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort, Bombay. (14-12-1936).

*JAMBUNATHAN, A. N., 11, Venkatachala Mudali Street, P. T. Madras. (24-11-1936).

*JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (25-10-1932).

*JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Extension, Erode. (1-4-1934).

*JHA, Laxman Bala, B.Com., G.D.A., 84, Upper Chitpur Road, Nanda Mullick Lane, Calcutta. (15-4-1933).

*JOG, Bhaskar Damodar, B.A., G.D.A., Examiner of Accounts. Income Tax Department, 5, Wallace Street, Fort, Bombay. (20-2-1933).

*JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore, Madras. (25-11-1932).

*JOKHAKAR, Bhalchandra Dalpatram, B.Com., G.D.A., East and West Building, 49, Apollo Street, Fort, Bombay. (7-11-1935).

*JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., Messrs. M. K. Dandeker & Co., National Insurance Buildings, Esplanade, George Town, Madras. (3-4-1933).

*JOSHI, Minocher Shapurji, B.Com., G.D.A., C/o Municipal Auditor's Office, Municipality, Karachi. (1-4-1933).

*JOSHI, Vasantrai Bhavanishanker, G.D.A., The Kampala General Agency, Ltd., P. O. Box No. 118, Kampala, Uganda (Africa). (28-6-1933).

*KABRAJI, Dosabhoy Hiraji, B.A., G.D.A., A.S.A.A., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (23-4-1933).

*KALISWARAN, S., 993, Nayak New Street, Madura. (1-4-1935).

*KALYANASUNDARAM, Krishnamurthy, Sardar Mansion, Matunga, G. I. P. Railway, Bombay, 19. (16-9-1936).

*KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street, Rajahmundry. (24-2-1933).

*KANGA, Jamshed Rustomji, G.D.A., C/o Income-Tax Office, 5, Wallace Street, Fort, Bombay. (13-7-1933).

*KAPADIA, Framroze Pestonji, G.D.A., Dadysett House, Fanaswadi, Bombay. (1-4-1935).

*KAPADIA, Gopaldas Padamsey, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (1-4-1933).

*KAPOOR, Bhim Sain, Messrs. Kapoor Sreen & Co., 1684, Nicholson Road, Delhi. (2-7-1936).

*KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road, Opp. Ishar Dass Buildings, Lahore. (3-6-1933).

*KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 4, Hastings Street, Calcutta. (1-4-1933).

*KARANTH, Rama Krishna, G.D.A., 134, Medows Street, Fort, Bombay. (7-7-1933).

KARMARKER, Narayan Dattatrya, G.D.A., Special Auditor, Co-operative Societies, Poona.

*KERRAWALLA, (Miss) Goolbanu Cooverjee, Boyce Building, Grant Road, Bombay. (2-1-1937).

*KEWALRAMANEY, Assandas Gurdassing, 53, New Cloth Market, Bunder Road, Karachi. (27-11-1936)

*KHANDELWAL, Hariprasad, B.Com. (London), A.C.A., C/o Messrs. H. P. Khandelwal & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (7-12-1935).

*KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (1-4-1933).

*KHANNA, Vishan Datt, Messrs. Khanna Melhotra & Co., 6|5, Nisbet Road, Lahore. (1-4-1935).

*KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni and Khanolkar, Readymoney Mansion, 43, Churchgate Street, Fort, Bombay. (14-12-1932).

*KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (23-3-1933).

*KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Graham Building, Parsee Bazar Street, Fort, Bombay. (1-4-1933).

*KHESHWALLA, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort, Bombay. (25-9-1933).

*KHINDRIA, Sohan Lal, G.D.A., Messrs. S. Lall & Co., 30, Chamberlain Road, Lahore. (19-6-1933).

*KHOSLA, Balram, B.A., 9, Beadon Road, Lahore. (26-9-1936).

*KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudoss Street, Park Town, Madras. (30-8-1932).

*KRISHNAMACHARI, Madumbai, Rajagopala, G.D.A., 27, Poonamallee High Road, Vepery, Madras. (15-10-1934).

*KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A., C/o The All-India United Assurance Company, Limited, Hazratganj, Lucknow. (5-12-1934).

*KRISHNAMOORTHY, M.R., B.A., G.D.A., 3, Natarajapuram Street, Madura. (18-3-1935).

*KRISHNAMOORTHY, Sivar, C/o K. Srinivasa Rao, Esqr., B.A., B.L., Vakil, Imperial Bank Road, Coimbatore. (7-6-1937).

*KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., College Buildings, Esplanade, Madras. (17-12-1932).

*KRISHNAMURTI, Kumbakonam Tyagaraja, G.D.A., C/o Imperial Bank of India, Madras. (1-4-1933).

*KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan and Jog, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (25-8-1932).

*KRISHNA RAO, Kopalley, G.D.A., Cocanada. (25-10-1932).

*KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street, Saidapet, Madras. (16-4-1934).

*KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", Ratnasabapathipuram, Coimbatore. (20-3-1933).

*KRISHNASWAMI, Varadhachari, Messrs. Raman & Sarma, 317, Lingha Chetty Street, George Town, Madras. (11-5-1936).

*KRISHNASWAMY, S., Messrs. Kuppuswamy and Ganapathy, 82/83, Sembudoss Street, G. T., Madras. (20-1-1937).

KSHIRSAGAR, Kanoba Srikrishna, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay.

*KULKARNI, Datto Bhaurao, G.D.A., Messrs. D. B. Kulkarni & Co., 1517, Marutigalli, Belgaum. (27-12-1935).

*KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Readymoney Mansion, 43, Churchgate Street, Fort, Bombay. (14-12-1932).

*KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., 92, Mount Road, Madras. (1-4-1933).

*KUNDU, Balai Chand, B.Sc., G.D.A., 18/12, Raja Rajballav Street, Calcutta. (27-3-1933).

*KUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., 40, Apparswami Koil Street, Madras. (1-4-1933).

*KUPPUSWAMAYYA, Yanamandram, G.D.A., No. 27, Kuppiah Chetty Street, Mambalam Thyagarayanagar P. O., Madras. (2-10-1933).

*KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, 82-83, Sembudoss Street, Madras. (11-12-1933).

*LAKHIA, Chandraprasad Ratilal, B.Com., G.D.A., Messrs. C. R. Lakhia & Co., Chaturbhuj Bhuvan, Riechy Road, Ahmedabad. (6-5-1937).

*LAKSHMINARAYANAN, V., Messrs. Rao & Ayer, 25-A, Thambu Chetty Street, Madras. (4-12-1936).

*LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Yagneswara Buildings, Nagarathpet, Bangalore City. (1-4-1933).

*LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Fort, Bombay. (14-12-1932).

*LOGANATHAN, Congeevaram Ratnavelu, G.D.A., 64, Varda Muthiappa Street, G. T., Madras. (7-6-1937).

*MADHUSUDHANA RAO, Kambhammettu, G.D.A., Audit Office, Ellore. (31-8-1932).

*MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (1-7-1932).

*MAHADEVAN, Vedam, G.D.A., C/o Sree Krishna Mercantile Agency, 10, Strotten Muthia Mudaly Street, G. T., Madras. (27-6-1936).

*MAHALINGAM, Vaidyanatha, G.D.A., 14, Mandavali Lane, Mylapore, Madras. (1-10-1934).

*MAITRA, Phanindra Bhusan, B.Com., G.D.A., Messrs. P. B. Maitra & Co., P. O. Bankipore, Patna. (1-8-1932).

*MAJUMDAR, Upendra Chandra, B.Sc., G.D.A., Messrs. Das and Majumdar, 8, Dalhousie Square (East), Calcutta. (20-2-1935).

*MAJUMDER, Narendra Kumar, M.A., G.D.A., Registrar of Joint Stock Companies, Bengal, 3, Government Place, West, Calcutta. (20-2-1933).

*MAJUMDER, Rabindra Nath, B.Com., 7, Old Post Office Street, Calcutta. (8-8-1936).

*MAJUMDER, Ramesh Chandra, B.Sc., G.D.A., 153, Dharmotalla Street, Calcutta. (21-7-1934).

*MALHOTRA, Khushhal Chand, Messrs. Khanna Malhotra & Co., 6/5, Nisbet Road, Lahore. (14-8-1936).

*MALHOTRA, Puran Chand, A.S.A.A., Messrs. P. C. Malhotra & Co., 16, Dinga Singh Building, The Mall, Lahore. (1-6-1933).

*MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-4-1933).

*MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street, Secunderabad. (15-11-1934)

*MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 113, Mahendra Mansions, Esplanade Road, Fort, Bombay. (18-1-1933).

*MANDRE, Subbarao Gnanobarao, Ph.D., A.S.A.A., Victoria Building, Parsi Bazar Street, Fort, Bombay. (7-4-1937).

*MANGHIRMALANI, Shamdas Udharam, B.A., A.S.A.A., Above Allies Stores, Bunder Road, Karachi. (1-4-1933).

*MANI, Rama, G.D.A., " Bhimasena Gardens ", 93, Royapettah High Road, Mylapore, Madras. (1-7-1936).

*MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway, Nagpur. (20-2-1933).

*MARCH, Charles Henry, A.C.A., Messrs. R. H. March Son & Co., Cambrian Buildings, Cardiff (United Kingdom). (14-10-1935).

*MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Gandhi Road, Ahmedabad. (1-4-1933).

*MARSHALL, Gordon Shiels Walker, C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (9-1-1936).

*MASTER, Nariman Fakirji, A.S.A.A., 265, Bow Bazar Street, Calcutta. (25-8-1932).

*MATHRUBUTHAM, Lalgudi Seshasayee, 17, Armenian Street, Madras. (20-7-1936).

*MAZUMDAR, Satis Chandra, B.A., G.D.A., 17/2, Jhamapukar Lane, Calcutta. (7-5-1937).

MEHENDALE, Bhaskar Anant. G.D.A., Soman Building, Kennedy Bridge, Bombay (4).

*MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (1-4-1933).

*MEHRA, Puranchand, C|o Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia, Amritsar. (6-12-1935).

*MEHTA, Balchand Maganlal, G.D.A., 233, Shroff Bazaar, Bombay, 2. (19-5-1936)..

*MEHTA, Bhaidas Manilal, G.D.A., Reid Road, Ahmedabad. (15-11-1935).

*MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. H. N. Mehta & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (20-3-1933).

MEHTA, Pallonji Naswanji, A.S.A.A., Messrs. Rustomji N. Mehta & Co., Postal Press Building, 76, Tamarind Lane, Fort, Bombay.

*MEHTA, Ramprasad Chimanlal, F.S.A.A., Messrs. R. C. Mehta & Co., 111, Esplanade Road, Fort, Bombay. (1-8-1932).

*MEHTA, Ratanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, 6, Ravelin Street, Fort, Bombay. (23-4-1936).

*MENON, Thrikandyur Karunakara, B.A., G.D.A., C/o Tea Estates, India, Ltd., Coimbatore, South India. (4-5-1936).

†MENZIES, Robert, C.A., C/o The British India Corporation, Ltd., Cawnpore.

*MERCHANT, Minocher Hiraji, G.D.A., Messrs. Kalyaniwalla and Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (10-7-1933).

*MINAKSHISUNDARAM, Tinnaneri Chinnaswami, B.A., 17-A, Armenian Street, Madras. (5-10-1936).

MIRZA, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road, Camp, Aden.

*MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry. Opposite Allahabad Bank, 20, Apollo Street, Bombay. (1-4-1933).

*MITCHELL, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

*MITRA, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore, Calcutta. (1-7-1936).

*MITRA, Dhirendra Krishna, Mackenzie Road, Darjeeling. (26-12-1936).

*MITRA, Pravat Kumar, B.Sc., A.S.A.A., Stephen House, Dalhousie Square, Calcutta. (10-7-1934).

*MITRA, Sailendra Nath, A.C.A., 1, Grants Lane, Calcutta. (10-7-1935).

*MITRA, Sudhansu Kumar, B.Com., G.D.A., 1/6, Rupchand Mukherji Lane, Bhowanipur, Calcutta. (23-10-1933).

*MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A, Clive Street, Calcutta. (1-7-1932).

*MODI, Behramji Manekji, B.Com., F.S.A.A., Registrar, Joint Stock Companies, Old Customs House Yard, Fort, Bombay. (25-10-1932).

*MODY, Nowroji Rustamji, A.C.A., C/o Messrs. A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Bombay. (13-4-1935).

*MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh, Lucknow. (18-1-1933).

*MOITRA, Debendra Lal, G.D.A., C/o Messrs. Roy, Choudhary & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (14-12-1935).

*MOOKHARJEE, Jnanada Prosad, B.A., LL.B., A.C.A., Messrs. J. P. Mookharjee & Co., 39|1, Giris Mukherji Road, Bhowanipore, Calcutta. (22-3-1933).

*MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (22-12-1933).

*MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (1-8-1932).

*MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 95, Clive Street, Calcutta. (1-7-1932).

*MUKHERJEE, Bhupendra Narayan, B.Com., G.D.A., 8/2, Hastings Street, Calcutta. (6-8-1933).

*MUKHERJI, Anup Krishna, B.Com., G.D.A., Messrs. Ganguli, Mukherji & Co., 12/1, Old Post Office Street, Calcutta. (15-1-1934).

*MUKHERJI, Prafulla Kumar, G.D.A., Messrs. Ganguli, Mukherji & Co., " Nilkutir ", Gaya (Behar). (24-2-1934).

*MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (20-3-1933).

*MUKHOPADHYAY, Bhupendra Nath, G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (17-7-1933).

*MUKHOPADHYAY, Sashadhar, G.D.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

*MUKHOPADHYAY, Sushil Kumar, G.D.A., 28, Baboo Ram Sil Lane, Bowbazar, Calcutta. (27-6-1935).

MURTHI, Anantha Krishna. G.D.A., Narayana Nivas, Ramnagar, Egmore, Madras.

*MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd., Mandya (Mysore State). (7-6-1933).

*NAGANATHAN, Nurāni Anantanarayana, G.D.A., 338, Dalhousie Street, Rangoon. (25-8-1932).

*NAGARWALLA. Rustom Hormusjee, Accounts Department, The Tata Iron & Steel Co., Ltd., Jamshedpur (Tatanagar). (1-7-1935).

*NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore, Madras. (28-8-1934).

*NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., 34, Ramaswami Street, George Town, Madras. (28-2-1933).

*NAIK, Khandubhai Manibhai, G.D.A., National Insurance Building, 7, Council House Street, Calcutta. (25-10-1932).

*NAIR, Chathukkat Karunakaran, G.D.A., Veliyanoor, Trichur (Cochin State). (30-6-1934).

NAIR, Kunnath Raghavan, C/o Messrs. A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Bombay.

*NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (1-7-1932).

†*NARASIMHAM, Gullapalli, Messrs. G. Narasimham & Co., 30, Muker Nallamuthu Street, Post Box No. 24, Madras. (1-4-1932).

*NARASIMHAM, Gullapalli Lakshmi, G.D.A., 103, Armenian Street, Madras. (17-12-1932).

*NARASIMHAN, Kasturi Varadachari, M.A., 42, Tirukachinumbi Street, Conjeevaram, Chinglepet District, Madras Presidency. (13-1-1936).

*NARAYAN, Venkataramaiyer Anantha, G.D.A., 7/18, R.S. Puram, Coimbatore. (12-1-1933).

*NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., "Lalitha Sadan", Bhagavantam Gupta St., Theagarayanagar P. O., Madras. (7-3-1934).

*NARAYANAMURTHY, Yanamandram, Asst. Accountant, Madras Race Club, Guindy, Saidapet P. O., Madras. (10-7-1936).

*NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street, Madura. (5-7-1933).

*NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam, Trichinopoly. (25-10-1932).

*NARIMAN, Pestonji Ardeshir. G.D.A., Jer Bang E, Block No. 23, Byculla, Bombay. (15-11-1934).

*NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A. Messrs. Nataraja Iyer & Co., Bansilalpet, Kingsway, Secunderabad. (1-4-1933).

*NATARAJAN, V., 8, New Street, Mambalam West, Thyagarayanagar Post, Madras. (10-7-1936).

*NATHANIEL, William, G.D.A., Messrs. William and Co., 45, Thambu Chetty Street, George Town, Madras. (1-4-1934).

*NATESAN, Gopalakrishna Iyer, G.D.A., 11, Dabir Middle Street, Kumbakonam. (1-4-1933).

*NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., A.S.A.A., Messrs. D. N. Navder & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

*NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., York Building, Hornby Road, Fort, Bombay. (17-12-1932).

*OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona, 2. (20-3-1933).

*ORR, James, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

*PAGDIVALA, Kaikobad Nusservanji, B.Com., G.D.A., A.S.A.A., Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane, Bombay. (14-12-1932).

*PALCHAUDHURI, Krishnaballabh, M.A., A.C.A., 8, Dalhousie Square, East, Calcutta. (30-10-1933).

*PALEKAR, Shankar Mangesh, G.D.A., " Let Oile ", Plot No. 112, Hindu Colony, Dadar, Bombay. (18-9-1936).

*PANCHANADAM, Kalpathi Viswanatha Iyer, 91, Venkitachala Mudaly Street, Roypetta, Madras. (22-1-1937).

*PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Dammania, Panday & Bajan, Navsari Building, Hornby Road, Fort, Bombay. (7-7-1935).

*PANDYA, Ambalal Chhaganlal, 401, Mint Street, George Town, Madras. (16-10-1936).

†*PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (1-7-1932).

†*PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh Circus, Lucknow. (1-7-1932).

*PANDYA, Vidya Sagar, 7, Daryaganj, Delhi. (18-4-1934).

*PANIKKAR, Rakkanath Achutha, G.D.A., " Rakkanath ", Tattamangalam, *via* Palghat (South Malabar). (1-4-1934).

*PARAMASIVAN, Subramania, B.A., G.D.A., Santhibhavan Chalapuram, Calicut. (1-8-1932).

*PARAMESWARAN, Aiyalam Sundaram, B.A., G.D.A., C/o Messrs. Peirce Leslie & Co., Ltd., Cochin. (30-1-1936).

PARASURAMA IYER, Trichur Subramania Iyer, B.Com., G.D.A., Superintendent, Office of the Accountant General, Bengal, Calcutta.

*PAREKH, Abhechand Premchand, Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street. Calcutta. (12-4-1934).

*PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., 34/38, Hamam Street, Fort, Bombay. (1-4-1933).

*PARIKH, Shantilal Ranchhodlal, G.D.A., 17, Devkaran Nanji Building, Elphinstone Circle, Fort, Bombay. (15-11-1934).

*PARMAR, Devchand Hargovind, G.D.A., 201, Princess Street, Kesar Building, Bombay. (11-4-1937).

*PARTHASARATHI, Prankusam, G.D.A., Berhampur (Ganjam District). (11-12-1934).

†*PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (1-4-1933).

*PATEL, Dahyabhai Shankerbhai, G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (30-7-1933).

*PATEL, Haribhai Ashabhai, G.D.A., C/o Messrs. Haridas & Co., 105, Apollo Street, Fort, Bombay. (14-1-1935).

*PATEL, Jehangir Hormusji, G.D.A., F.S.A.A., Tower House, Dadyseth Road, Chaupathy, Bombay. (25-11-1932).

PATEL, Manibhai Ishwarbhai, G.D.A., Dhanukar Building, 3rd Floor, Block No. 64, Kalbadevi Post Office Lane, Bombay, 2.

*PATELL, Jehangir Jamsetji, C/o The Western India Automobile Association, 8, Queen's Road, Bombay. (15-1-1936).

*PAUL, Chandrakanta, B.Com., G.D.A., 46-B, Amherst Street, Calcutta. (11-11-1936).

*PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort, Bombay. (1-4-1933).

*PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., C/o Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane, Bombay. (20-3-1933).

*PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (17-12-1932).

†*PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

*PITHAWALLA, Bomanshaw Munchershaw, 614, Sachapir Street, Poona. (8-2-1937).

*POLISHWALA, Nariman Ardeshir, G.D.A., 280, Bhimardiwala House, Church Lane, Marine Lines, Bombay. (3-5-1937).

*PRASADA RAO, Cheruvu, G.D.A., Main Road, Vizagapatam. (3-8-1933).

*PRICE, Ronald Geoffrey Noel, B.Sc., (Lond.), A.C.A., C/o Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

*PUROHIT, Kailashnath Jagannath, F.S.A.A., Messrs. Batliboi and Purohit Lindlie Chambers, 6, Hastings Street, Calcutta (25-10-1932).

*PURUSHOTTAM, Batchu, G.D.A.; Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town, Madras. (12-1-1933).

*PYE, John Mitchell, A.S.A.A., Royal Exchange 2, Clive Street, Calcutta. (21-3-1936).

*QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi. (1-4-1933).

*RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

*RAIJI, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

*RAJAGOPAL, Nallan Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street, Erode. (20-2-1933).

*RAJAGOPALAN, Assikadu Krishnier, G.D.A., 90, Brodies Road, Mylapore, Madras. *(4-5-1936).*

*RAJAGOPALAN, Conjeevaram, G.D.A., C/o Messrs. Price, Waterhouse, Peat & Co., B4, Clive Buildings, 8, Clive Street, Calcutta. (9-8-1935).

*RAJAGOPALAN, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road, Madras. (1-4-1933).

*RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (1-4-1933).

*RAJAN, Nallam Chakaravarthi, G.D.A., 9|375, Variety Hall Road, Coimbatore. (1-4-1933).

*RAJARAM, Krishnaswamy, G.D.A., C/o Messrs. Dalal & Co., Karachi. (29-12-1934).

*RAJARATNAM, Kannandahalli V., G.D.A., 29, Godown Street, G. T., Madras. (26-3-1936).

*RAMACHANDRA IYER, G.S., G.D.A., Govindarajapuram Village, Kalpathi, Palghat. (2-7-1935).

*RAMACHANDRA IYER, T.S., A.S.A.A., 4|50, Godown Street, G. T., Madras. (21-4-1936).

RAMACHANDRA RAO, Kuchimanchi, G.D.A., Rajahmundry, East Godavari District, Madras Presidency. (28-10-1935).

*RAMACHANDRA RAO, Pottury, G.D.A., Sitasadan, Arundelpet, Guntur (Madras Presidency). (11-5-1936).

*RAMACHANDRIAH, Vedam, G.D.A., C/o The Donation Union Link on Railways, 47, Cockburn Road, Bangalore. (24-3-1936).

*RAMAKRISHNAN, Chathapuram Sahasranama, B.A., G.D.A., C/o Messrs. Karikar and Aiyar, 27, Linghi Chetty Street, Madras. (1-10-1936).

*RAMAN, Tattamagalam Subramania Iyer, G.D.A., Thiruvambady, Trichur (Cochin State). (2-6-1933).

*RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street, Rangoon. (25-8-1932).

*RAMARATNAM, Venkatarama, G.D.A., Sankarapuram, Mylapore. Madras. (31-1-1934).

*RAMASUBBA AIYAR, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., A.S.A.A., Secretary, Port Commissioners, Chittagong. (25-10-1932).

*RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (28-2-1933).

*RAMASWAMI AYYANGAR, Asur, B.Com., G.D.A., "Dayasadan", 1st Cross Road, P. O. Basavangudi, Bangalore. (1-4-1933).

*RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Messrs. Ramaswamy & Swaminathan, Y. M. I. A. Buildings, Armenian Street, Madras. (1-4-1934).

*RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., C|o Messrs. T. Stanes & Co., Ltd., Coimbatore. (1-4-1934).

*RAMASWAMY, Venkatachala, 23, Ekambareswarer Agraharam, Park Town, Madras. (28-10-1935).

*RANE, Deoram Rango, B.Com., C/o The East Khandesh Central Co-operative Bank, Jalgaon, East Khandesh. (8-2-1937).

*RANGANATHAN, Sambasiva, B.A., G.D.A., 6|12, Jail Road, Coimbatore. (2-10-1933).

*RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street, Madras. (27-3-1933).

*RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 66|2, South Raja Street, Tuticorin. (21-5-1934).

*RAO, Adige Umanath, B.A., G.D.A., Kodialbail, Mangalore. (1-4-1935).

*RAO, Bagade Shantharam, B.A., G.D.A., Kodialbail, Mangalore. (14-1-1935).

*RAO, Paranandi Ram Mohun, 76, Chittaranjan Avenue, P. O. Bowbazar, Calcutta. (12-4-1937).

*RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpare Road, Aligarh. (20-2-1933).

*RAY, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

*RAY, Basanta Kumar, B.Sc. (Hons.), G.D.A., 17, Mangoe Lane, Calcutta. (18-1-1933).

*RAY, Ramaprasad, A.C.A., 7, Sreemohan Lane, Kalighat, Calcutta. (4-5-1936).

*RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

*RAY MOULIK, Anindya Kumar, B.Sc., G.D.A., Messrs. Ray Moulik & Co., 32-A, Dharamtolah Street, Calcutta. (12-12-1934).

*READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (18-6-1933).

*REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (1-4-1933).

*REID, James Theodore, C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Bombay. (27-10-1936).

*RELLAN, Balkishan Mohrimal, G.D.A., Messrs. B. M. Rallan & Co., 93, Anarkali, Lahore. (3-10-1934).

*RENGASWAMI, Melappalaiyam Sudarsan, B.A., G.D.A., Messrs. M. S. Krishnaswami & Jagannath, Teppakulam P. O., Trichinopoly. (20-3-1933).

*ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (22-2-1933).

*ROWE, David Leslie Vivian, A.C.A., B-4, Clive Buildings, 8, Clive Street, Calcutta. (10-10-1936).

*ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal, Berhampore (District Ganjam). (8-11-1933).

*ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1 & 2, Old Post Office Street, Calcutta. (1-4-1933).

*ROY, Amiya Mohon, A.S.A.A., 7, Uckroor Dutt Lane, Bowbazar, Calcutta. (15-4-1936).

*ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (20-3-1933).

*ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (1-4-1933).

*ROY, Hari Prosanna, B.Sc., G.D.A., Temple Chambers, 6, Old Post Office Street, Calcutta. (28-1-1935).

*ROY, Jitendra Mohan, G.D.A., Messrs. J. M. Roy & Co., 14, Clive Street, Calcutta. (18-5-1935).

ROY, Kiron Bihari, B.Sc., A.S.A.A., Mercantile Building, 9, Lall Bazar Street, Calcutta.

*ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (13-10-1933).

*ROY CHOUDHURY, Jyotirindra Nath, G.D.A., Messrs. Banerjea, Roy Choudhury & Co., 5, Hastings Street, Calcutta. (14-1-1935).

*ROY CHOWDHURY, Kshitish Chandra, G.D.A., Messrs. K. C. Roy, Chowdhry & Co., 12 Dalhousie Square, East, Calcutta. (15-2-1935).

*ROY CHOWDHURY, Kumarchandra, B.Sc., G.D.A., C|o Roy, Chaudhari & Moitra, Temple Chambers, 6, Old Post Office St., Calcutta. (9-11-1933).

*RUDRA, Asit Baran, B.Sc., B.L., G.D.A., Messrs. Paul & Rudra, Babupara, Jalpaiguri. (30-6-1934).

*SADAR Shaikh Husain, G.D.A., Bhiwandiwala Building, Null Bazar, Sandhurst Road, Bombay. (12-4-1933)

*SAHA, Gopal Chandra, B.Sc., G.D.A., 62/1/B, College Street, Calcutta. (17-2-1937).

*SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus, Block G. 2, New Delhi. (27-5-1936).

*SAHGAL, Amrit Lal, B.A., LL.B. (Hons.), A.C.A., Assistant Secretary to the Government of India in the Department of Commerce, Simla|New Delhi. (1-4-1933).

*SAMBAMURTI, Melakkaveri Natesa Iyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., P. O. Box 210, The Imperial Bank Building, Fort, Colombo. (2-9-1933).

*SAMBIAH, Kannappady Sitharama, G.D.A., 159, Bakul Bagan Road, Bhowanipore, Calcutta. (30-7-1934).

*SANKARAN, G., G.D.A., Messrs. Rajamany and Sankaran, First Agraharam, Salem. (18-6-1934).

*SANKARAN, Natesa, G.D.A., National Insurance Building, P. B. 156, Madras. (30-7-1934).

*SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (14-12-1932).

*SANYAL, Nripendranath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (1-8-1935).

*SARKAR, Kshitish Chandra, B.Com., G.D.A., 1/6, Rupchand Mukherji Lane, Calcutta. (1-7-1936).

SARKAR, Narendranath, M.A., F.S.A.A., 14, Ritchie Road, Ballygaunge, Calcutta.

*SARKAR, Sudhindra Nath, B.Sc., G.D.A., 18, Beadon Street, Calcutta. (28-9-1936).

*SARMA, Ganapathy Ramachandra, G.D.A., 25, Maigandadeva Mudaliar Road, Frasertown. P. O., Bangalore. (30-8-1932).

*SARMA, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

*SARMA, Viswanadham Sundra Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

*SAROVAR, Vasudervarao Devanahalli, G.D.A., C|o Mr. K. V. Laxman Rao, R.A., Auditor, Bellary. (1-4-1936).

*SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street, Madras. (1-4-1933).

*SEN, Chitta Ranjan, B.Sc., G.D.A., Messrs. C. R. Sen & Co., 14, Clive Street, Calcutta. (25-8-1932).

*SEN, Jitendranath, A.S.A.A., 5, Hastings Street (3rd Floor), Calcutta. (22-5-1933).

*SEN, Prabhat Kumar, A.C.A., 10, Old Post Office Street, Calcutta. (25-3-1936).

*SEN, Santosh Kumar, A.S.A.A., Messrs. Kar, Sen & Co., 4, Hastings Street, Calcutta. (13-7-1933).

*SEN GUPTA, Sitala Charan, B.A., G.D.A., 10, Old Post Office Street, Calcutta. (31-7-1936).

*SEN GUPTA, Sudhansu Mohan, B.Sc., G.D.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (9-1-1936).

*SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (1-4-1933).

*SEN GUPTA, Surendra Nath, G.D.A., 63, Rashbehari Avenue, P. O. Kalighat, Calcutta. (1-4-1933).

*SESHADRI, Mathur Sankarayyar, B.A., G.D.A., Parli, S. I. Railway (South Malabar). (17-12-1932).

*SESHADRI, Samudram Subrayer, Messrs. S. Zaman & Co., 128, Phayre Street, Rangoon. (12-12-1936).

*SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street, Madura. (13-9-1933).

*SETH, Parmeshwari Das, G.D.A., C|o The Department of Commerce, Government of India, Simla|New Delhi. (13-7-1933).

*SETHNA, Kaikhasru Dinshawji, G.D.A., 9, Bakehouse Lane, Fort, Bombay. (25-10-1932).

*SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (20-3-1933).

*SHAH, Chandulal Muljibhai, G.D.A., C|o Shah & Thakkar, Sir Chinabhai Road, Khadia, Ahmedabad. (18-1-1933).

*SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messrs. Chandulal & Co., 172-174, Hornby Road, Fort, Bombay. (22-12-1934).

*SHAH, Chhogmal Nopaji, G.D.A., Messrs. Chhogamal & Co., Rustom Building, Church Gate St., Fort, Bombay. (23-1-1935).

*SHAH, Chhotalal Harivallabhadas, G.D.A., 395, Kalbadevi Road, Bombay. (25-8-1932).

*SHAH, Jayant Motilal, B.Com., Sankdi Sheri, Ahmedabad. (28-6-1937).

*SHAH, Jinabhai Gopalji, G.D.A., Lalgir Chambers, Tamarind Lane, Fort, Bombay. (2-1-1936).

*SHAH, Khimji Kunverji, G.D.A., C/o Messrs. Khimji Kunverji & Co., 78, Bombay Mutual Building, Hornby Road, Fort, Bombay. (3-12-1934).

*SHAH, Narandas Mohanlal, C/o Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalvadevi Road, Bombay, 2. (18-9-1936).

*SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

*SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street, Madras. (1-4-1933).

*SHAH, Ramanlal Govindlal, B.Com., G.D.A., 476, Sankdi Shery, Ahmedabad. (1-4-1933).

*SHAH, Somchand Madhavlal, Bharat Bhuvan, Kalvadevi, Bombay. (6-9-1936).

SHAREEF, Khizr Ali, G.D.A., Chief Auditor, Co-operative Department, H. E. H. the Nizam's Government, Hyderabad (Deccan).

*SHARMA, Durgadas, Messrs. D. Sharma & Co., 26, The Mall, Lahore. (9-1-1936).

SHARMA, Pandit Naurang Ray, Diggi Street, Beawar (Ajmer-Merwara). (1-7-1932).

*SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (1-4-1933).

*SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-4-1933).

*SIDDIQUI, Habib Ahmed, G.D.A., Chataiwalla Building, 186|90, Musjid Bunder Road, Bombay. (20-2-1933).

*SINHA, Biman Bhusan, B.A., G.D.A., C|o Messrs. George Read & Co., Avenue House, Chowringhee Square. Calcutta. (6-4-1936).

*SITARAMANJANEYULU, Chintalapati, G.D.A., C|o Mr. S. N. Sikha, Fort Chambers, Hamam Street, Fort Bombay. (16-5-1935).

*SIVABOGAM, (Miss) R., B.A., C|o Messrs. Sastri and Shah, Armenian Street, Madras. (26-4-1937).

*SIVARAM, Lakshmana, G.D.A., South Avanimoola Street, Madura. (20-6-1933).

*SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A., Chathapuram, Kalpathy, Palghat. (20-2-1933).

*SMAILES, John, A.C.A., Bank of Baroda Building, Apollo Street, Bombay. (15-5-1937).

*SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyon Range, Calcutta. (15-1-1936).

*SODHBANS, Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (5-8-1932).

*SOHONY, Hari Shanker, B.Com., G.D.A., 340, South Kasba Peth, Sholapur. (30-8-1932).

*SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place, New Delhi. (31-3-1933).

*SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road, Lahore. (1-4-1933).

*SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort, Bombay. (5-8-1932).

*SOUNDARARAJAN, Vengarai Varadaraja Aiyangar, " Sri Nilayam ", North Maravaneri Extension, Salem (South India). (27-11-1936).

*SOUNDRARAJA AYYANGAR, Valayakaranai, G.D.A., Ismail Chambers, 6, Sunkuramachetty Street, George Town, Madras. (30-1-1936).

*SREENIVASAN, Nallan Chakravarthy, G.D.A., 23, Car Street, Karur. (1-4-1933).

*SRINIVASA IYER, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street, Erode. (7-4-1933).

*SRINIVASAN, K. V., B.Sc., 17, Rajaratnam Street, Kilpauk, Madras. (22-1-1937).

SRINIVASAN, Mandayam Govindappan, G.D.A., Vontikoppal, Mysore. (9-8-1936).

*SRINIVASAN, Melappalayam Sundarsanam, Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", R. S. Puram, Coimbatore. (23-4-1936).

*SRINIVASAN, Simile Krishnaiyar, B. Com., 202, Sea Street, Colombo (Ceylon). (1-4-1933).

*SRINIVASARAGHAVAN, Ananthakrishnapuram Narayanaiyengar, G.D.A., 14, Nadu Street, Mylapore, Madras. (17-12-1932).

*SUBBACHAR, Dindigul Venkatanarasimha, 219, Raja Street, Coimbatore. (24-8-1936).

*SUBBARAMA IYER, Kizakkencherry Narayanapattar. G.D.A., 30, Linga Chetty Street, Madras. (1-4-1933).

*SUBBARAMAN, S., B.A., G.D.A., C|o The Mysore Lamp Works, Ltd., Asiatic Buildings, Kampegowda Road, Bangalore City. (7-11-1934).

*SUBBARAMAN, Tarakad Ranganatha, G.D.A., 7|97, R. S. Puram, Coimbatore. (16-10-1934).

*SUBBARATHNAM, Kadathur Visvanatha, G.D.A., Variety Hall Road, Coimbatore. (1-4-1933).

*SUBBA RAU, Mysore, B.A., LL.B., G.D.A., Rameshwar Buildings, Nagarthpet, Bangalore City. (27-7-1933).

*SUBRAHMANIYA, Dharwar Subravati, G.D.A., Messrs. D. S. Subrahmaniya & Co., No. 96, Rameswara Temple Road, Chamarajendra Pet, Bangalore City. (25-2-1935).

*SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyer & Co., 1|99, Godown Street, Madras. (24-3-1933).

*SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Linghachetti Street, Madras. (1-4-1933).

*SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (25-8-1932).

SUBRAMANIAM, Kizhakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch), Lahore.

*SUBRAMANIAN, Krishna Iyer, B.A., 10, Tank Square, Madura. (27-2-1936).

*SUBRAMANIAN, V. K., G.D.A., Messrs. T. R. N. Chari & Co., Durbar Building, 118, Phayre Street, Rangoon. (21-4-1936).

*SUNDARARAJAN, Mandyam Veerambudi, B.A., A.S.A.A., 11, Car Street, Triplicane, Madras. (17-5-1933).

*SUR, Purnanka Mohan, A.S.A.A., 65|2, Serpentine Lane, Calcutta. (16-3-1936).

*SURTI, Jehangir Dhunjibhoy, G.D.A., 76, Gowalia Tank Road, Bombay. (1-4-1935).

*SURYANARAYANA IYER, Subbuswami, G.D.A., General Manager, The India Coy., Ltd., " Taylor's yard ", 176, Mount Road, Madras. (2-11-1934).

*SUTARIA, Phiroz Kavasji, B.A., G.D.A., 4-A|2, Chowringhee Place, Calcutta. (22-9-1933).

*SWAMINATHAN, Srinivasa, G.D.A., Messrs. Ramaswamy & Swaminathan, Y. M. I. A. Buildings, Armenian Street, Madras. (20-2-1933).

*TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, McLeod Road, Karachi. (12-1-1933).

*TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road, Lahore. (3-10-1933).

*TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., Bunder Road, Karachi. (26-8-1935).

TANEJA, Raghubir Lal, 4, Temple Road, Lahore.

*TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Buildings, Bombay. (23-10-1933).

TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, I.E.S., Principal, Sydenham College of Commerce and Economics, Bombay.

*TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., Salisbury House, 3|1, Bankshall St., Calcutta. (1-7-1932).

TAYLOR, Geoffrey Whitworth, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta.

*THACKER, Jamnadas Vasanji, G.D.A., Messrs. Shareef Thacker & Co., 9, Dalal Street, Fort, Bombay. (1-4-1933).

*THAKKAR, Ambalal Harjiwandas, G.D.A., Messrs. Shah & Thakkar, Near Akaseth Kuna's Pole, Raipur, Ahmedabad. (20-2-1933).

*THAKKAR, Ambalal Shivlal, Messrs. Ambalal Thakkar & Co., East and West Building, 49, Apollo Street, Fort Bombay. (22-1-1937).

*THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. J. K. Thakkar & Co., 37, Hummam Street, Fort, Bombay. (1-6-1935).

*THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram P. O., Kalpathi (South Malabar). (20-2-1933).

*THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (1-4-1933).

*TIRUMALA RAO, Despandi, Messrs. Rao and Ayer, 25-A., Thambu Chetty Street, G.T., Madras. (6-1-1936).

*TITY, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort, Bombay. (1-4-1933).

*TOFT, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

*TRIVEDI, Dhirajlal Shankerlal, Messrs. D. S. Trivedi & Co., Kanta Terrace. Kalbadevi Road, Bombay. (2-1-1937).

†*TULLY, William Scarth Carlisle, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (17-4-1936).

*UBAIDULLA, A. Mohamed, G.D.A., Messrs. A. M. Ubaidulla & Co., 97, Angappa Naick Street, Muthialpet, George Town, Madras. (13-3-1934).

*UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (8-8-1933).

*VACHHA, Homy Jamshedji, A.C.A., A.S.A.A., Messrs. A. F. Ferguson & Co., Apollo Street, Bombay. (23-3-1936).

*VAIDYANATHAN, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Dinkara Building, Burn Bastian Road, Delhi. (16-1-1937).

*VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate, Delhi. (1-4-1933).

*VAIDYANATHASWAMI, M., B.A., G.D.A., Messrs. M. V. Swami & Co., 80, Godown Street, George Town, Madras. (13-1-1936).

*VAISH, Jai Narayan, M.A. (Com.), G.D.A., 56, Ramnagar, Qutub Road, Delhi. (9-1-1936).

*VAISH, Shiam Behari Lal, B. Com., LL.B., G.D.A., C|o Messrs. S. Vaish & Co., 44|325, Meston Road, Cawnpore. (25-6-1935).

*VAITHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thambu Chetti Street, Madras. (8-7-1935).

*VARERKAR, Mukund Vinayakrao, Sion, Bombay, 22. (22-1-1937).

*VARMA, Kerala, M.A., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (1-7-1935).

*VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (6-12-1935).

*VARTAK, Keshav Mahadev, A.S.A.A., G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway, Nagpur. (1-4-1936).

*VASA, Kanji Khetsi, G.D.A., Messrs. Kanji Khetsi Vasa & Co., Ginabhai Building, 479, Kalbadevi Road, Bombay, 2. (6-2-1935).

*VATSARAJ, Mukundray Karasanji, G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Hummam Street, Fort, Bombay. (18-1-1933).

*VEERARAGHAVAN, C.V., G.D.A., 13|275, Raja Street, Coimbatore. (27-2-1935).

*VENKATAKRISHNAN, Srinivasa, G.D.A., Indira Bhuvan, Matunga, Bombay. (2-11-1933).

*VENKATARAMAN, K., G.D.A., Messrs. Raman and Sarma, 317, Lingha Chetty Street, George Town, Madras. (23-4-1936).

*VENKATARAMAN, Ramaswamy, G.D.A., 120, Karuppa Gownden Street, Coimbatore. (6-6-1933).

*VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street, Madras. (2-9-1933).

*VENKATESA AIYAR, Ramachandra, G.D.A., Messrs. Karikar and Aiyar, 27, Linghi Chetty Street, Madras. (20-2-1936).

*VENUGOPAL, N. V., G.D.A., Messrs. Rowe & Pal, 5, Royal Exchange Place, Calcutta. (30-8-1932).

*VEPARI, Natvarlal Jekishandas, G.D.A., Readymoney Mansion, Church-gate Street, Fort, Bombay. (12-12-1934).

*VICCAJEE, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933).

*VISVANATHAN, Thiruvaranbur Subramania, G.D.A., Messrs. V. Nathan & Co., 577, Pycrofts Road, Triplicane, Madras. (12-1-1933).

*VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).

*VORA, Morarji Nenshi, Laxminarayan Lane, Ghatkopar, (District Thana). (20-8-1936).

*VRIDHACHALAM, Narayana, G.D.A. Messrs. Hariachar & Vridhachalam, 16, Sankurama Chetty Street, G.T., Madras. (1-4-1936).

*VYAS, Vansukhram Narbheram, G.D.A., 276, Tseckai Maung Taulay Street, Rangoon. (1-4-1937).

*WARERKAR, Bhaskar Vishnu, G.D.A., C|o Messrs. J. K. Parulkar & Co., 31-33, Hummum Street, Fort, Bombay. (16-5-1935).

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(as on the 1st July 1937.)

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CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort.

COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort.

DALAL, Ruttonshaw Pestonjee, F.S.A.A., Trafford House, Prescott Road (Also Marzban Road), Fort.

DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Morarbhoy Buildings, Ismail Building, 381, Hornby Road, Fort.

Bombay—contd.

DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort.

DESAI, Nanubhai Vasanji, B.A., G.D.A.. Messrs. Nanubhai & Co., 46, Church Gate Street, Fort.

DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy and Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort.

ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort.

GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort.

HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort.

HARDIE, John Hewat, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy and Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort.

KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Readymoney Mansion, Churchgate Street, Fort.

LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Fort.

MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 113, Mahendra Mansions, Esplanade Road, Fort.

MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. H. N. Mehta & Co., National Insurance Building, 27, Bastion Road, Fort.

MEHTA, Ramprasad Chimanlal, F.S.A.A., Messrs. R. C. Mehta & Co., 111, Esplanade Road, Fort.

MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street.

PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road. Fort.

PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas Vithaldas & Co., 34|38 Hamam, Street, Fort.

PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel & Patel, Kermani Buildings, Hornby Road, Fort.

PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., c|o Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane.

PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

Bombay—concld.

RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort.

SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street.

SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort.

WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

Poona—

MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines.

CENTRAL PROVINCES & BERAR.

Nagpur.

KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli.

DELHI.

Delhi—

JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk.

MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri).

MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Chandni Chowk.

MADRAS.

Bangalore—

AIYAR, Kalyan Subramani, B.A., J.P., F.S.A.A., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi.

Bezwada—

REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

Coimbatore—

HARIACHAR, Coimbatore Padmanabhachar, G.D.A., "Pdmalaya", Telegu Brahmin Street.

JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, "Sudarasanam', Ratnasabapathipuram.

Coimbatore—contd.

KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnasawami and Jagannathan, " Sudarasanam ", Ratnasabapathipuram.

Kalpathy (South Malabar)—

THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekaripuram.

Karur—

SUBARAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumal Koil Street.

Madras—

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road.

BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town.

GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17 Armenian Street.

GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 5, Errabalu Chetty Street, George Town.

JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore.

JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., Messrs. M. K. Dandeker & Co., National Insurance Buildings, Esplanade, George Town.

KUNJITHAPATHAM, Tiruppapuliyur Sadhu, G.D.A., 40, Apparswami Koil Street.

NARASIMHAM, Gullapalli, Messrs. G. Narasimham & Co., 30, Muker Nallamuthu Street, Post Box No. 24.

PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town.

RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramswamayya & Co., 285, China Bazar Road.

SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street.

SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., 30, Lingachetti Street.

VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street.

Secunderabad—

NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., Bansilalpet, Kingsway.

Tanjore—

RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

Vizagapatam—

UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co.

PUNJAB.

Lahore—

CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. B. M. Chatrath and Co., 49-A, Mozang Road.

HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39.

KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road.

SODHBANS, Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road.

RAJPUTANA AND AJMER-MERWARA.

Beawar—

SHARMA, Pandit Naurang Ray, Diggi Street.

SIND.

Karachi—

TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, McLeod Road.

UNITED PROVINCES.

Aligarh—

RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road.

Cawnpore—

FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61.

Lucknow—

PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh Circus.

OTHER COUNTRIES.

BURMA.

Rangoon—

CHARI, Tiruvalliangudi Ramanuja Narasimha, G.D.A., Messrs. T. R. N. Chari & Co., Darbar Buildings, 118, Phayre Street.

DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street.

Rangoon—contd.

NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street.

RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street.

CEYLON.

Colombo—

HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

LIST OF HOLDERS OF RESTRICTED CERTIFICATES

(as on the 1st July 1937.)

H249CD(RA) 89—90

LIST OF HOLDERS OF RESTRICTED CERTIFICATES.

ALPHABETICAL LIST.

AGGARWAL, Rai Sahib Moti Lal, C|o R. B. Seth Tikam Chand Bhagchand, Bankers, Ajmer.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.

AIYAR, R. N. Rajam, 15, Armenian Street, Madras.

AIYER, K. A. Sankara, 181, New Street, Madura.

AYYAR, M. R. Balasubramania, Mayavaram.

BANERJI, Haridas, 65, Kalighat Road, Calcutta.

BEATTY, W., M.B.E., Compilation Officer, B. B. & C. I. Ry.. Ajmer.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan, Beawar, Rajputana.

BISHAMBAR DAYAL, No. 866, Dharampura Street, Delhi.

BOSE, Nitai Doyal, Ulipur, Rangpur District, Bengal.

CHATTERJEE, Durga Charan, Lala Lajpat Rai Road, Benares City.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd., Dibrugarh, Assam.

CHATTERJEE, Sarat Chandra, " Raj Krishna Kutir ", Dadpore Village, Khamargachi P. O., Hooghly District, Bengal.

DAMANIA, Nourojee Fakirjee, Sorab Mansions, Ormiston Road, Apollo Bundar, Bombay.

DATE, Waman Narayan, Messrs. Date & Co., Craddock Town, Nagpur, C. P.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road, Bombay.

FAZL-I-MUIN, Mohammed, Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi.

GARGIYA, Kanhaiyalal, Gargiya Niwas, Beawar.

GARU, N., Bhagavan Sarma, Vizagapatam.

GRUTTOO, Ikbal Krishna Munshi, Fyzabad.

IYER, K., Narayana, 51, Paripurna Vinayagar Koil Street, Mylapore, Madras.

JAIN, Nand Kishore, 280, Esplanade Road, Delhi.

KHANA, Diwan Bughamal, Kucha Santan, Peshawar City.

KRISHNAMACHARI, T., Vellore.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor, Calcutta.

MADAN GOPAL, Rang Mahal, Delhi.

MASTER, Bomanji Burjorji, Parsi Colony, Karachi.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk, Delhi.

McAFEE, Francis Leslie, B.A., 8, Grant's Buildings, Colaba, Bombay.

MEHTA, Maneklal Amulakhrai, c|o Messrs. Naginadass and Mancklal, Sukhadvala Building, Ravelin Street, Hornby Road, Fort, Bombay.

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort, Bombay.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town, Karachi

MUKERJEE, Kali Bhusan, Hazaribagh.

MUKHERJEE, Subodh Kumar, Commercial Academy, Dacca.

MUKUT BEHARI LAL, c|o Accountant General, Bundi (Rajputana).

NARAYAN SINGH, Madhav Ram, No. 13, Ashtabojam Road, Choolay, Madras.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort, Bombay.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort, Bombay.

PAUL, Upendra Nath, Babupura, Jalpaiguri (Bengal).

PILLAI, T. M. Sankaranarayana, Tachanallur, Tinnevelly.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street, Madras.

PRAKASAM, C. M. S., No. 221, High Road, Chingleput.

RAJAGOPALACHARIYA, M. K., c|o Wealth and Welfare, Saidapet, Madras.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O., Mangalore.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road, Bombay.

SAGAL, Prag Narain, Laksa West, Benares City.

SAHA, Robindra Nath, B.Sc., Kumarkhali P. O., Nadia District, Bengal.

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate, Jamnagar (Kathiawar).

SEN, Joy Krishna, 12, Dalhousie Square, East, Calcutta.

SEN, Saures Chandra, Tezpur, Assam.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street, Calcutta.

SHAMANNA, B., Retired Chief Accounts Clerk, Executive Engineer's Office, Mercara, Coorg.

SHARANGDHAR, Sadashiv Atmaram, 76, Tamarind Lane, Fort, Bombay.

SOPARIWALLA, Chunilal Harkisandas, c/o Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort, Bombay.

SURAJ NARAIN, Kinari Bazar, Delhi.

VAKILNA, Nathalal Lallubhai, Haripura, Surat.

VITHALDAS, Devidas, Messrs. Devidas Vithaldas & Co., 16, Apollo Street, Fort, Bombay.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road, Bombay, 7.

TOPOGRAPHICAL LIST.

ASSAM.

Dibrugarh.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd.

Tezpur.

SEN, Saures Chandra.

BENGAL.

Calcutta.

BANERJI, Haridas, 65, Kalighat Road.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor.

SEN, Joy Krishna, 12, Dalhousie Square, East.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street.

Dacca.

MUKHERJEE, Subodh Kumar, Commercial Academy.

Jalpaiguri.

PAUL, Upendra Nath, Babupura.

Khamargachi (Hooghly Dist.).

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village, Khamargachi P. O.

Kumarkhali (Nadia Dist.).

SAHA, Robindra Nath, B.Sc.

Ulipur (Rangpur Dist.).

BOSE, Nitai Doyal.

BIHAR.

Hazaribagh.

MUKERJEE, Kali Bhusan.

BOMBAY.

Bombay.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road.

DAMANIA, Nourojee Fakirjee, Sorab Mansions, Ormiston Road, Apollo Bundar.

Bombay—contd.

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort.

McAFEE, Francis Leslie, B.A., 8, Grant's Buildings, Colaba.

MEHTA, Maneklal Amulakhrai, c|o Messrs. Naginadass and Maneklal, Sukhadvala Building, Ravelin Street, Hornby Road, Fort.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road.

SOPARIWALLA, Chunilal Harkisandas, c|o Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort.

SHARANGDHAR, Sadashiv Atmaram, 76, Tamarind Lane, Fort.

VITHALDAS, Devidas, Messrs. Devidas Vithaldas & Co., 16, Apollo Street, Fort.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road.

Jamnagar (*Kathiawar*).

SARAYA, Dwarkadas Lalji, B.A., LL.B., outside Khambhalia Gate.

Surat.

VAKILNA, Nathalal Lallubhai, Haripura.

CENTRAL PROVINCES AND BERAR.

Nagpur.

DATE, Waman Narayan, Messrs. Date & Co., Craddock Town.

COORG.

Mercara.

SHAMANNA, B., Retired Chief Accounts Clerk, Executive Engineer's Office.

DELHI.

Delhi.

BISHAMBAR DAYAL, No. 866, Dharampura Street.

FAZL I-MUIN, Mohammed, Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk.

JAIN, Nand Kishore, 280, Esplanade Road.

MADAN GOPAL, Rang Mahal.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk.

SURAJ NARAIN, Kinari Bazar.

MADRAS PRESIDENCY.

Chingleput.

PRAKASAM, C. M. S., No. 221, High Road.

Madras.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T.

AIYAR, R. N. Rajam, 15, Armenian Street.

IYER, K. Narayna, 51, Paripurna Vinayagar, Koil Street, Mylapore.

NARAYAN SINGH, Madhav Ram, No. 13 Ashtabojam Road, Choolay.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street.

RAJAGOPALACHARYA, M. K., c|o Wealth and Welfare, Saidapet.

Madura.

AYYAR, K. A. Sankara, 181, New Street.

Mangalore.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O.

Mayavaram.

AYYAR, M. R. Balasubramania.

Tinnevelly.

PILLAI, T. M. Sankaranarayana, Tachanallur.

Vellore.

KRISHNAMACHARI, T.

Vizagapatam.

GARU, N. Bhagavan Sarma.

NORTH-WEST FRONTIER PROVINCE.

Peshawar City.

KHANA, Dewan Bugha Mal, Kucha Santan.

RAJPUTANA AND AJMER-MERWARA.

Ajmer.

AGGARWAL, Rai Saheb Moti Lal, c|o R. B. Seth Tikam Chand Bhag Chand Bankers.

BEATTY, W., M.B.E., Compilation Officer, B. B. & C. I. Ry.

Beawar.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan.

GARGIYA, Kanhaiyalal, Gargiya Niwas.

Bundi.

MUKUT BEHARI LAL, c|o Accountant General.

SIND.

Karachi.

MASTER, Bomanji Burjorji, Parsi Colony.

MENEZES, Pascal Francis, " Ville Louise ", Cincinnatus Town.

UNITED PROVINCES.

Benares City.

CHATTERJEE, Durga Charan, Lala Lajpat Rai Road.

SAGAL, Prag Narain, Laksa West.

Fyzabad.

GRUTTOO, Ikbal Krishna Munshi.

AUDITOR'S CERTIFICATES RULES, 1932.

(Corrected up to the 31st December 1937.)

80—100

AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A. B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Auditor's Certificates Rules, 1932.

2. In these rules, unless there is anything repugnant in the subject or context—

(*a*) "Approved Accountant" means an accountant approved by the Central Government for the purpose of taking articled clerks.

(*b*) "Auditor's Certificate" means a certificate granted under these rules entitling the holder to act as an auditor of companies throughout British India.

(*c*) "Graduate" means a graduate of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or of a University in Great Britain and Northern Ireland.

(*d*) "The Register" means the Register of Accountants.

PART I.

MAINTENANCE OF AND ENROLMENT ON THE REGISTER.

3. The Central Government shall maintain a Register of Accountants who shall be entitled to apply for certificates to practise as auditors of companies throughout British India. The name, usual address and qualifications of every such accountant shall be entered in the Register with the date on which an auditor's certificate, if any, was granted to him.

4. A person shall not be eligible for enrolment on the Register if he :—

(1) has been adjudged by a competent court to be of unsound mind ;

(2) is an undischarged insolvent ;

(3) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(4) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Central Government has, by order in this behalf, removed the disability ; or

(5) having previously practised as a public accountant is considered by the Central Government not to be a fit and proper person to be enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

5. Subject to the provisions of Rule 4 and Rule 9, a person holding the Government Diploma in Accountancy, awarded on the recommendation of the Accountancy Diploma Board, Bombay, shall be entitled to be enrolled on the Register and may apply for enrolment on the Register at any time.

6. No person other than a person entitled to be enrolled on the Register shall be eligible for enrolment unless he has attained the age of twenty-one and has satisfied either—

(*a*) the tests prescribed in Part II of these rules, or

(*b*) a test recognised by the Central Government as equivalent to the tests referred to in clause (*a*).

7. For the purposes of clause (*b*) of Rule 6. membership of any one of the following institutes and societies shall be recognised as equivalent to the tests prescribed in Part II :—

(1) The Institute of Chartered Accountants in England and Wales ;

(2) The Society of Incorporated Accountants and Auditors, London ;

(3) The Society of Accountants in Edinburgh ;

(4) The Institute of Accountants and Actuaries in Glasgow ;

(5) The Society of Accountants in Aberdeen ; and

(6) The Institute of Chartered Accountants in Ireland.

8. *Omitted.*

9. (1) Every person enrolled on the Register shall pay an annual fee of Rs. 32. The annual fee shall be due and payable on the 1st April in each year.

(2) Every person, whose application for enrolment on the Register has been accepted shall before enrolment pay (*a*) an entrance fee of Rs. 150, and (*b*) a sum equivalent to the annual fee. Provided that the full amount of the entrance fee and half the amount of the annual fee shall be payable before enrolment by a person enrolled on or after the 1st October and before the 1st April next following.

10. (1) Every person wishing to be enrolled on the Register shall submit an application to the Secretary to the Government of India, Department of Commerce. in Form A (Appendix 1).

(2) The applicant shall furnish such further information bearing on his application as the Central Government may at any time require from him.

11. If the application is accepted by the Central Government an intimation to that effect shall be sent to the applicant along with a request for payment of the prescribed fees. On receipt of the prescribed fees, the applicant's name shall be enrolled on the Register and a certificate of enrolment in Form B (Appendix 1) issued to him.

12. A person enrolled on the Register shall be entitled to style himself "Registered Accountant" (or where he practises under a trade name such as Ram Lall and Company, "Registered Accountants") and to use the letters "R. A." after his name as long as his name continues to appear on the Register. A firm shall not be entitled to style itself "Registered Accountants" unless all of its partners practising in India are enrolled on the Register.

13. Every person enrolled on the Register may apply to the Central Government for a certificate entitling him to act as an auditor of companies throughout British India. The certificate shall be in Form C (Appendix 1) and shall be valid until the 30th June in the financial year next following. No fee shall be payable for a certificate. Every application for the grant of a certificate shall be addressed to the Secretary to the Government of India in the Department of Commerce. No application shall be necessary for the renewal of a certificate, but a fresh certificate valid for the succeeding twelve months shall be sent to each accountant to whom a certificate has previously been granted and whose certificate is still valid provided that he remains enrolled on the Register and has paid the annual fee due under Rule 9.

Explanation.—A certificate granted at any time during the financial year 1934-35 shall be valid until the 30th June 1935, notwithstanding the fact that it was granted with validity only up to the 31st March 1935.

14. (1) The Central Government may remove permanently or temporarily from the Register the name of any person—

(*a*) from whom a request has been received to that effect ; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*c*) who is found to have been subject at the time of his enrolment, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 ; or

(*d*) whom the Central Government has declared not to be a fit and proper person to remain enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety, provided that before making such declaration the Central Government shall call upon the person concerned to show cause why his certificate should not be cancelled. and shall make such further inquiry, if any, as it may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in Appendix 3 shall be deemed to be such breach.

(2) The removal of the name of any person from the Register shall be notified in the *Gazette. of India* and shall be communicated to the person concerned.

15. An auditor's certificate shall be deemed to be cancelled from the date on which, and during the period for which, the name of its holder is removed from the Register.

16. (1) The Central Government may at any time restore to the Register the name of a person removed temporarily therefrom under clause (*a*) or clause (*b*) of sub-rule (1) of Rule 14, provided that—

(*a*) a person whose name was removed under clause (*a*) shall have paid before restoration the full amount of the annual fee for the year during which his name is restored ; and

(*b*) a person whose name was removed under clause (*b*) shall have paid before restoration all arrears on account of the annual fee.

(2) The restoration of a name to the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

17. The fees prescribed by these rules shall be paid into the Reserve Bank of India or, where there is no office of the Reserve Bank of India, into the Imperial Bank of India acting as the Agent of the Reserve Bank of India or into any Government Treasury for credit under the head " XXXVI—Miscellaneous Departments—Miscellaneous—Registration of Accountants ", and the bank or treasury receipt therefor shall be sent to the Secretary to the Government of India in the Department of Commerce.

18. The Register shall be published annually in the *Gazette of India* and copies of the Register shall be placed on sale.

PART II.

Theoretical Training, Examination and Practical Training.

19. Except as otherwise expressly provided in these rules, persons wishing to qualify themselves for enrolment on the Register shall be required to pass the First and Final Examinations prescribed and to serve under articles with an Approved Accountant for the periods and in the manner laid down in these rules.

20. A person who has before the 31st December 1934 passed the examination for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy shall not be required to pass either the First or the Final Examination.

21. A person who—

(*a*) has passed the Degree Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University or of a University constituted by law in Great Britain and Northern Ireland, with Accounting, Auditing and Mercantile or Commercial Law among other subjects for the degree course, or

(*b*) has held for a period of not less than seven years prior to the date of commencement of the Final Examination a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province, or

(*c*) has appeared and failed at any of the examinations for the Government Diploma in Accountancy, or an examination recognised as equivalent thereto, held in the years 1932, 1933 and 1934,

shall not be required to pass the First Examination. Provided that clause (*c*) shall remain in force up to the 31st December 1937 only.

FIRST EXAMINATION.

22. No candidate shall be admitted to the First Examination unless he—

(*a*) is a graduate, or

(*b*) has passed an examination entitling him to enter upon a course of studies at a University constituted by law in British India or the University of Mysore or the Osmania University or an examination recognised by the Central Government as equivalent thereto and produces a certificate in the form given in Appendix 4 from the head of an institution recognised for the purpose by the Central Government or an institution recognised by the Accountancy Diploma Board, Bombay, under the regulations for the award of the Government Diploma in Accountancy, that he has, subsequently to passing such examination, studied for a period of one academic year at such an institution and is fit to present himself for the examination, or

(*c*) produces a certificate that he has served for not less than seven years as an audit clerk, or partly as such clerk and partly as an articled clerk, in the office of an Approved Accountant.

23. Every candidate for admission to the First Examination shall pay a fee of Rs. 30.

24. Candidates for the First Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass simultaneously in both Groups.

Group I—*Accountancy and Auditing.*—(Two papers of three hours each).

Paper (*i*)—*Book-keeping.*—Short methods of calculation; Theory and practice of Single and Double Entry Book-keeping including the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheets.

Paper (*ii*)—*Accountancy and Auditing.*—Consignment and Joint Accounts; Partnership and Company Accounts; Departmental and Branch Accounts and General Principles of Auditing.

Group II—*Mercantile Law, Company Law and General Commercial Knowledge.* (Two papers of three hours each).

Paper (*i*)—*Mercantile Law and Company Law.*—Law relating to Contracts, Sale of Goods, Partnership; and Elements of Company Law.

Paper (*ii*)—*General Commercial Knowledge.*—Charter parties; Bills of Lading; Fire and Marine Insurance; Bills; Cheques; Documents of Title to Goods; Stocks, Shares and other securities; Commercial Correspondence and Elements of Secretarial Practice.

The above particulars are intended as a general guide to questions which may be asked in each paper.

FINAL EXAMINATION.

25. No candidate shall be admitted to the Final Examination unless he—

(*a*) (*i*) has either passed the First Examination or is exempted by Rule 21 from passing that examination; and

(*ii*) has either completed the period of service under articles prescribed by Rule 36 or is serving the last twelve months of the said period or is exempt from service under articles:

Provided that in the case of every candidate an interval of not less than eleven months shall have elapsed between the date of his passing the First Examination and the commencement of the Final Examination;

or (*b*) has appeared and failed at any of the examinations for the Government Diploma in Accountancy, or an examination recognised as equivalent thereto, held in the years 1932, 1933 and 1934, provided that this clause shall be operative only as regards the Final Examination to be held in the years 1935, 1936 and 1937.

26. Every candidate for admission to the Final Examination shall pay a fee of Rs. 50.

27. Candidates for the Final Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass in both Groups. A candidate who passes the examination in only one Group shall not be required on the next occasion on which he presents himself for the examination to sit for the Group in which he has passed. If he then fails to pass in the remaining Group he shall be required to pass in both Groups when he next sits for the examination.

Group I—*Advanced Accounting and Auditing.*—(Three papers of three hours each).

Paper (*i*)—*Advanced Accounting* including knowledge of accounts in connection with floatation, reconstruction, amalgamation and liquidation of companies; Insolvency and Bankruptcy Accounts; Income-tax.

Paper (*ii*)—*Advanced Accounting* including knowledge of Accounts of Banks, Insurance Companies, and Electricity Companies; Double Account System; Costing, Stores and Labour Accounts.

Paper (*iii*)—*Auditing.*

Group II—*Mercantile Law, Company Law and Economics.*—(Three papers of three hours each).

Paper (*i*)—*Mercantile Law* including the law relating to Negotiable Instruments ; Arbitration and Awards ; Insolvency ; Rights and Duties of Liquidators, Trustees and Receivers.

Paper (*ii*)—*Company Law* including law relating to special classes of companies and Income-tax law.

Paper (*iii*)—*Economics.*—Elements of Economics including Currency, Banking and Foreign Exchange.

The above particulars are intended as a general guide to questions which may be asked in each paper.

GENERAL.

28. The examinations shall be conducted in such manner as the Central Government may direct.

29. The First and the Final Examinations will ordinarily be held once in every year in the month of March or April at such places and times as may be notified by the Central Government in the *Gazette of India.*

30. Applications for admission to an examination shall be made on the prescribed form which may be obtained from the Secretary to the Government of India in the Department of Commerce. Every such application together with the prescribed fee shall be sent so as to reach the Central Government between the 1st and 31st of January of the Calendar year in which the examination is held.

31. No fee paid for admission to an examination shall in any circumstances be refunded. If a candidate who has paid the prescribed fee is subsequently prevented from attending the examination for admission to which he has applied, the Central Government may, if it is satisfied that the candidate was prevented from attending by circumstances beyond his control, permit the fee to be transferred to the next examination.

32. A notice stating the place, dates and times at which the candidate will be required to present himself for examination shall be sent to each candidate to the address given by him in his application so as to reach him not less than fourteen days before the commencement of the examination.

33. Every candidate passing the First or Final Examination shall be furnished with a certificate to that effect.

34. A list of successful candidates shall be published in the *Gazette of India* in alphabetical order after each examination and shall be sent to each successful candidate. The names of candidates obtaining distinction in the examinations shall be indicated in the list. Candidates shall not be supplied with the number of marks obtained by them in any paper but each unsuccessful candidate shall be informed of the group or groups in which he has failed.

35. If a candidate is found to have resorted to unfair means during the conduct of an examination or to have attempted to influence an examiner, the

Central Government may, on receipt of a report to that effect from any examiner or any person duly authorised to conduct the examination, remove the name of such candidate from the list of those entered for the examination and may direct that a candidate whose name has been so removed shall not be admitted to the next or to any subsequent examination held under these rules.

36. No person shall be eligible for enrolment on the Register under Rule 6 (*a*) unless he has served under articles with an Approved Accountant and produces a certificate from the Approved Accountant in Form F given in Appendix 2. The periods to be served shall be as follows :—

(*a*) Persons who have before the 31st December 1934 passed the examination prescribed for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the Regulations for the award of the Government Diploma in Accountancy	three years.
(*b*) Persons who are admitted to the Final Examination under clause (*b*) of rule 25, and pass it, and whose apprenticeship under the regulations for the award of the Government Diploma in Accountancy was registered with the Accountancy Diploma Board, Bombay, before the 1st April 1933, or whose articles were registered under rule 42 with the Government of India in the Department of Commerce before that date	three years.
(*c*) Graduates	four years.
(*d*) Others	five years.

Provided that the following persons shall not be required to serve any period under articles :—

(*i*) a person who has held for a period of not less than seven years a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province ;

(*ii*) a graduate who has served for a total period of eight years

(*a*) wholly as an audit clerk, or

(*b*) partly (but for not less than two years) as an audit clerk and partly as an articled clerk.

in the office of an Approved Accountant ;

(*iii*) a person, other than a gruduate, who has served for a total period of nine years

(*a*) wholly as an audit clerk, or

(*b*) partly (but for not less than four years) as an audit clerk and partly as an articled clerk.

in the office of an Approved Accountant.

Provided further that a person who, on completion of his apprenticeship under the Regulations for the award of the Government Diploma in Accountancy, is required under this rule to serve a further period, may serve such period under articles with the same Accountant with whom he served his apprenticeship, whether the said accountant is an Approved Accountant or not, provided he rejoins him within six months from the date of completion of his apprenticeship.

For the purpose of this rule—

(*i*) any period of apprenticeship served under the regulations for the award of the Government Diploma in Accountancy and duly registered with the Accountancy Diploma Board, Bombay, shall be reckoned as service under articles, and

(*ii*) two years' service as an audit clerk in the office of an Approved Accountant shall be reckoned as one year's service as an articled clerk, and *vice versa*.

APPROVED ACCOUNTANTS AND ARTICLED CLERKS.

37. A list of Approved Accountants shall be maintained by the Central Government. The list shall be published once a year in the *Gazette of India* and copies of the list shall be placed on sale.

38. (1) No person shall be eligible for inclusion in the list of Approved Accountants unless he—

(*i*) is in practice as a Registered Accountant in India ; and

(*ii*) has been continuously for a period of not less than three years immediately before the date of his application either in practice as a Registered Accountant in India or employed as a paid assistant to a practising Registered Accountant in India or partly in such practice and partly so employed.

(2) Applications for inclusion in the list shall be submitted through the Provincial Government of the province in which the candidate has his head office to the Secretary to the Government of India in the Department of Commerce and shall be accompanied by particulars of the candidate's practice or that of his firm.

(3) An Approved Accountant shall on ceasing to practise as a Registered Accountant in India inform the Secretary to the Government of India in the Department of Commerce of the fact within thirty days from the date on which he ceases to practise.

39. The Central Government may remove from the list of Approved Accountants the name of any person whose name has been removed from the Register of Accountants, or who has ceased to practise as a Registered Accountant in India, or who in its opinion is no longer a fit and proper person to employ articled clerks, and such removal shall be notified in the *Gazette of India*:

Provided that before removing the name of any person on the ground that he is no longer a fit and proper person to employ articled clerks the Central Government shall call upon the person concerned to show cause why his name should not be removed.

40. (1) (*a*) Except as elsewhere provided in this rule an Approved Accountant may employ not more than three articled clerks at one time:

Provided that if the articled clerks in the employ of an Approved Accountant include any such person as is referred to in the second proviso to rule 36, the total number of articled clerks employed by such accountant may be four.

(*b*) If an Approved Accountant have for the time being in his employ any apprentices under the regulations for the award of the Government Diploma in Accountancy, the total number of such apprentices and of articled clerks employed shall not exceed four in all.

(*c*) An Approved Accountant in practice without any partner may in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for every paid assistant in his service in India and enrolled on the Register.

(*d*) An Approved Accountant in practice with one or more partners who are Registered Accountants but who are not Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for each of such partners in India and one articled clerk for each paid assistant in the service of the firm in India and enrolled on the Register.

(*e*) Where two or more Approved Accountants are in practice as partners with or without additional partners who are Registered Accountants but not Approved Accountants, one or other of the partners who are Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk only for each such additional partner in India and one for each paid assistant in the service of the firm in India and enrolled on the Register:

Provided that an Approved Accountant shall not be entitled to employ any additional articled clerk for a partner or a paid assistant in accordance with any of the clauses (*c*), (*d*) and (*e*) if such partner or paid assistant has any professional connection whatsoever with any other accountant or a firm of accountants entitled to act as auditor or auditors of companies.

(2) An Approved Accountant may, on the death or retirement of a partner in his firm, accept transfer, in accordance with Rule 46, of the articles of any clerk who was employed by such partner at the time of his death or retirement and may continue to employ such clerk for the remainder of his term of service under articles in addition to the number of articled clerks already in his employment at the time of his partner's death or retirement provided that such addition shall not cause the total number of clerks and apprentices in his employment inclusive of the articled clerks employed by him under clause (*e*) of Sub-rule (1), to exceed four.

41. An Approved Accountant shall before accepting a person for service with him under articles satisfy himself by inspection of the relevant certificates that such person—

(*a*) will be not less than sixteen years of age on the date of commencement of his articles, and

(*b*) has passed the Matriculation Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or any other examination entitling him to enter upon a course of studies at any such University or an examination which has been declared by the Central Government to be equivalent thereto.

42. The articles shall be executed in Form D or Form E (Appendix 2), according as the candidate for articled clerkship is of full age or is a minor, and shall be stamped. The articles together with the necessary documentary evidence showing that the conditions laid down in clauses (*a*) and (*b*) of Rule 41 are satisfied, shall be sent to the Secretary to the Government of India in the Department of Commerce for registration so as to reach him within sixty days after the execution of the articles or their commencement whichever is earlier and shall be accompanied by a fee of Rs. 10 and by a statement giving particulars of the name, father's name, residence and age of the articled clerk.

43. A register of articled clerks shall be maintained by the Central Government.

44. No articled clerk shall, during the time of his service as articled clerk except with the permission of the Central Government, engage in any other business or occupation.

45. In the event of any complaint of misconduct or breach of any of the covenants contained in the articles executed in Form D or Form E referred to in Rule 42 being made against any articled clerk, the Central Government may, if it is satisfied that the complaint is proved, direct the cancellation of the articles, or that any period already served under such articles shall not be reckoned as such service for the purpose of Rule 36. A person whose articles have been cancelled under this rule shall not be retained or taken as an articled clerk by any Approved Accountant.

46. In the event of the name of an employer of an articled clerk being removed from the list of Approved Accountants or if he ceases to practise, the articles may be transferred to another Approved Accountant and the transfer shall be reported to the Secretary to the Government of India in the Department of Commerce. In the like events or in the event of the death of the employer the articled clerk may enter into fresh articles for the remainder of his term of service. Such fresh articles shall be sent for registration as provided in Rule 42 but shall not require the payment of any fee.

47. Articles may by agreement between the articled clerk and his employer be assigned to another employer. Such an assignment shall be in Form G (Appendix 2) and shall be subject to the provisions of Rule 42 regarding registration and the payment of a fee.

47-A. An Approved Accountant shall, on completion, discontinuance or termination otherwise of the service of an articled clerk in his employment, send a report to that effect to the Secretary to the Government of India in the Department of Commerce. Such a report shall have been signed, wherever practicable, by both the employer and the articled clerk.

48. *Omitted.*

PART III.

The Indian Accountancy Board.

49. The Indian Accountancy Board shall consist of not less than fifteen and not more than twenty members appointed by the Central Government. Two members shall be persons in the service of Government and of the remainder not less than two-thirds shall be professional accountants.

50. One of the members in the service of Government shall be appointed Chairman of the Board by the Central Government and shall have power to depute any other person in the service of Government to act as member and chairman on his behalf.

51. The Secretary to the Board shall be appointed by the Central Government and shall not be a member of the Board.

52. Save as otherwise provided in these Rules, a member of the Board, other than a member who is in the service of Government, shall hold office for three years from the date of his appointment unless the Central Government when appointing him directs otherwise.

53. A member, other than a member who is in the service of Government, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

54. (1) Before a member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days—

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure from and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months, he shall tender his resignation or apply for leave of absence. On receipt of such application the Central Government may at its discretion grant leave of absence, or, if it considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days without taking either of the courses mentioned in sub-rule (1) he shall be deemed to have resigned his office with effect from the date of his departure from India.

55. A member, other than a member in the service of Government, shall be deemed to have vacated his seat on the Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4, or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Chairman of the Board.

56. The Board shall meet as often as may be required, provided that a meeting shall be held at least once a year. The place of meeting shall be at the headquarters of the Central Government or at such other place as the Chairman may think fit.

57. Twenty-one days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting, provided that in cases of urgency an emergency meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

58. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting.

59. No business shall be transacted at a meeting of the Board unless there are present at least eight members.

60. Any question which the Board is required to take into consideration may, if the Chairman so decides, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

61. The Board may appoint committees constituted from among the members to report to the Board in regard to particular matters included within the scope of its functions or to advise and assist the Central Government in regard to any such matter. Every such committee shall consist of not less than five members of which three shall form a quorum.

62. Minutes shall be made of the proceedings of meetings of the Board and of the committees thereof and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Central Government.

63. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board and of the Committees thereof at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and 1-3/5th of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Fifty rupees per day for the days of attendance at a meeting, provided that in the case of a member resident at the place of the meeting, the rate shall be Rs. 30 per day.

PART IV.

Local Accountancy Boards.

64. The Central Government may constitute a Local Accountancy Board for any area and may designate the headquarters of each Local Accountancy Board so constituted.

65. A Local Accountancy Board shall consist of not less than three and not more than eight members who shall be appointed by the Central Government on the recommendation of the Provincial Government concerned. Provided that, in addition to the members so appointed, a member of the Indian Accountancy Board shall be *ex-officio* a member of the Local Accountancy Board for the area in which he ordinarily resides.

66. The Chairman of a Local Accountancy Board shall be a member of the Indian Accountancy Board and shall be appointed by the Central Government.

67. Save as otherwise provided in these Rules, a member, other than a member who is in the service of Government or who is a member *ex-officio*, shall hold office for three years from the date of his appointment unless the Central Government when appointing him directs otherwise.

68. A member, other than a member who is in the service of Government or who is a member *ex-officio*, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

69. (1) Before a member, other than a member who is in the service of Government or who is a member *ex-officio*, leaves India for a period exceeding thirty days,

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months he shall tender his resignation or apply for leave of absence. On receipt of such an application the Central Government may at its discretion grant leave of absence or, if it considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member to whom sub-rule (1) applies leaves India for a period exceeding thirty days without taking either of the courses mentioned in clause (*b*) of that sub-rule he shall be deemed to have resigned his office with effect from the date of his departure from India.

70. A member, other than a member who is in the service of Government or who is a member *ex-officio*, shall be deemed to have vacated his seat on a Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board or thereafter has become subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4. or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Board.

71. Fourteen days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting provided that in cases of urgency an emergent meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

72. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting, provided that the Chairman shall be a member of the Indian Accountancy Board if any such member is present at the meeting.

73. Every question placed before the Board for decision shall, in the event of a difference of opinion, be decided by a majority of votes, and in case of equality of votes the Chairman shall have a casting vote in addition to his original vote.

74. No business shall be transacted at a meeting unless there are present at least half the total number of members, appointed and *ex-officio*. Provided that, if the total number of such members is less than six, three members shall form a quorum.

75. Any question which the Board is required to take into consideration may, if the Chairman considers it necessary, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

76. Minutes shall be made of the proceedings of meetings of the Board and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Central Government.

77. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and 1-3/5th of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Thirty rupees per day for the days of attendance at a meeting, provided that in the case of members resident at the place of the meeting, the rate shall be Rs. 20 per day.

APPENDIX 1.

FORM A.

Form of Application for enrolment on the Register of Accountants.

(*See* Rule 10.)

The Secretary to the Government of India,

Department of Commerce,

Simla.
New Delhi.

SIR,

I beg to offer myself for enrolment on the Register of Accountants. I also hereby declare that I am not subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 of the Auditor's Certificates Rules, 1932.

1. Name in full and usual address.....
2. Father's name.....
3. Nationality.....
4. Date of birth.*.....
5. Place or places of business or service .....
6. Date of commencement of practice or service.....
7. If a partner or assistant, state name of firm and position therein .. ..
8. Period of residence in India.....
9. Particulars of qualifications†.....
10. Occupation in full.....
11. State whether at any time debarred from practising as an auditor If member of any of the institutions specified in Rule 7, state whether at any time membership was suspended, and if so, the reasons of suspension and its duration.....
12. Whether Auditor's Certificate is required after enrolment on the Register of Accountants.....

I beg to remain, etc.

Date:.....

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* Applicants may be required to produce evidence of their age.

† Originals or duly certified copies of diplomas, certificates and other documents in support of qualifications claimed must be sent with the application.

FORM B.

CENTRAL GOVERNMENT.

DEPARTMENT OF COMMERCE.

Certificate of Enrolment on the Register of Accountants.

(*See* Rule 11.)

No.....

This is to certify that.....of.....
.....in the province of.....was enrolled on this .....day of.....193 , on the Register of Accountants maintained under the authority of the Central Government.

Dated this.....day of.....193 .

By order of the Central Government.

Seal.

Secretary to the Government of India,
Department of Commerce.

FORM C.

Auditor's Certificate.

(*See* Rule 13.)

This is to certify that.....of.....
.....is entitled to be appointed and to act as an auditor of companies throughout British India. This certificate is valid from the .....day of.....19.....
to the 30th day of June 19....., inclusive.

Dated this.....day of .....193 .

By order of the Central Government.

Seal.

Secretary to the Government of India,
Department of Commerce.

APPENDIX 2.

FORM D.

(For use when the Articled Clerk is of full age.)

(*See* Rule 42.)

Articles of apprenticeship made the.....day of.....one thousand nine hundred and.....between.....of .....an Approved Accountant under the Auditor's Certificates Rules, 1932 (hereinafter called the Employer) of the one part and..... (hereinafter called the Articled Clerk) of the other part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk hereinafter contained and of the premium of Rs.....paid by the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his articled clerk for the term of..... years from the .....day of.....

2. The Articled Clerk of his own free will binds himself articled clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his articled clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an articled clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Employer covenants with the Articled Clerk as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an accountant or cease to be borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, during the said term he or his personal representative shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical parctitioner, leave of absence for an additional period aggergating not more than one-eleventh of the service actually rendered.

5. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by .....

in the presence of.....

FORM E.

(For use when the Articled Clerk is a minor.)

(*See* Rule 42.)

Articles of Apprenticeship made the .....day of..... one thousand nine hundred and.....*between*..... of.....an Approved Accountant under the Auditor's Certificates Rules, 1932 (hereinafter called the Employer), of the first part..... (hereinafter called the Guardian) of the second part and..... (hereinafter called the Articled Clerk) of the third part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk and Guardian respectively hereinafter contained and of the premium of Rs.....paid by or on behalf of the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of.....years from the.....day of.....

2. The Articled Clerk of his own free will and with the consent of the Guardian binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and excute the lawful and reasonable commands of the Employer and will not depart or

absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Guardian covenants with the Employer as follows :—

That he will indemnify the Employer his partner or partners and all or any of them in case the Articled Clerk shall act contrary to the last-mentioned covenant and the Employer or his partners shall suffer thereby any loss damage or prejudice.

5. The Employer covenants with the Articled Clerk and the Guardian as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk and the Guardian or either of them to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an accountant or cease to be borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, during the said term he or his personal representatives shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical practitioner, leave of absence for an additional period aggregating not more than one-eleventh of the service actually rendered.

6. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by.....

in the presence of.....

FORM F.

Certificate of completion of service under Articles.

(*See* Rule 36.)

I,....., of....., do hereby certify that Mr.....served as an articled clerk under me in accordance with the Auditor's Certificates Rules, 1932, for a period of.....from.....to....., that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

The articles were duly registered with the Central Government in the Department of Commerce, *vide* Registration No.....of 193

(Place).....

(Date).....

.....

(Signature.)

FORM G.

(*See* Rule 47.)

ASSIGNMENT OF ARTICLES made the.....day of .....One thousand nine hundred and thirty.....BETWEEN..... .....of.....(hereinafter called "the Employer") of the first part,.....of.....(hereinafter called "the Guardian*") of the second part,.....son of the said.....(hereinafter called "the Articled Clerk") of the third part and.....of..... carrying on the business of.....at..... (hereinafter called "the New Master") of the fourth part.

WHEREAS by Articles of Apprenticeship dated..... and made between the Employer of the first part the Guardian of the second part and the Articled Clerk of the third part the Articled Clerk was bound apprentice to the Employer in the practice or profession of accountancy for a term of.....years from the.....day of 193 .

AND WHEREAS it has been agreed that the Articled Clerk shall serve the now unexpired residue of the said term with the New Master being an accountant borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, and the Employer has agreed with the consent of the Guardian and of the Articled Clerk to assign the said Articles of Apprenticeship to the New Master.

†AND WHEREAS the Employer has paid to the New Master Rs..... out of the premium received by the Employer under the said Articles.

†AND WHEREAS the Guardian/Articled Clerk has paid the New Master the sum of Rs.....by way of further premium.

NOW THIS DEED OF ASSIGNMENT WITNESSETH as follows:—

1. The Employer hereby assigns the said Articles of Apprenticeship and all his interest therein and the benefit of all covenants therein contained to the New Master to hold the same for all the residue now unexpired of the said term of.....years.

2. The New Master covenants with the Employer the Guardian and the Articled Clerk and with each of them separately—

(*a*) That he will take the Articled Clerk as his Articled Clerk for the now unexpired residue of the said term in order that he may complete his studies and acquire the art science and knowledge of accountancy.

---

* NOTE.—If the Articled Clerk is of age the reference to Guardian will be omitted throughout and certain consequential alterations necessitated.

† May be omitted if not required.

(*b*) That he will observe and perform all the covenants in the said Articles contained and on the part of the Employer to be observed and performed in like manner in all respects as if he the New Master were therein named instead of the Employer and will keep the Employer indemnified from the same and from all actions claims or demands in respect thereof.

3. The Guardian and the Articled Clerk severally covenant with the New Master—

(*a*) That the Articled Clerk shall diligently and faithfully serve the New Master as his apprentice in his profession of accountancy for all the residue now unexpired of the said term.

(*b*) That they and each of them will observe and perform all the covenants in the said Articles contained and on their part to be performed in like manner in all respects as if the New Master were therein named instead of the Employer.

4. This Deed of Assignment is in accordance with the provisions of Rule 47 of the Auditor's Certificates Rules, 1932, and is subject in all respects to such Rules.

IN WITNESS whereof the parties have hereunto set their respective hands the day and year first above written.

Executed by.....
in the presence of..... } "the Employer" of the first part.

Executed by.....
in the presence of..... } "the Guardian" of the second part.

Executed by.....
in the presence of..... } "the Articled clerk" of the third part.

Executed by.....
in the presence of..... } "the New Master" of the fourth part.

APPENDIX 3.

[*See* Explanation to Rule 14 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT ENROLLED ON THE REGISTER WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant enrolled on the Register or to a holder of a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than a Registered Accountant or a holder of a restricted certificate or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than a Registered Accountant or a holder of a restricted certificate or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913), have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or promoting in any way laudatory notices with pegard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff another Registered Accountant or a holder of restricted certificate.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements of average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

APPENDIX 4.

CERTIFICATE TO BE SIGNED BY THE HEAD OF AN INSTITUTION RECOGNISED UNDER RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

(*To be sent so as to reach the Secretary to the Government of India, Department of Commerce, New Delhi, at least three weeks before the commencement of the Examination*).

I certify that..... has attended.....out of..... lectures and.....out of.....lectures delivered for Group I and Group II, respectively, of the First Examination under the Auditor's Certificates Rules, 1932, during.....

I further certify that to the best of my knowledge and belief, he bears a good moral character and that I consider him a fit person to appear at the said Examination.

(Signature).....

(Designation).....

Date.....

NOTE.—Candidates are required to attend at least 75 per cent. of the number of lectures delivered for each Group.

RESTRICTED CERTIFICATES RULES, 1932.

... *(Corrected up to the 31st December 1937)*

129—130

RESTRICTED CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE, NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A.B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Restricted Certificates Rules, 1932.

2. (1) Every person holding a temporary or permanent restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province shall, within three months of the commencement of these Rules, send his certificate, or a duly certified copy thereof, to the Secretary to the Government of India in the Department of Commerce. Original certificates will be returned to the holders after the particulars entered in them have been noted.

(2) In the month of April in each succeeding year every holder of a restricted certificate intending to continue to practise as an auditor shall send a report to that effect to the Secretary to the Government of India in the Department of Commerce. A person who omits to send such report shall cease to be entitled to act as an auditor unless, on an application made by him, the Central Government by order in this behalf, condones this omission.

3. (1) Every holder of a restricted certificate, whether such certificate is temporary or permanent, entitling the holder to act as an auditor within a province may continue so to act. Provided that the Central Government may at any time suspend or cancel such a certificate if the holder—

(*a*) has been adjudged by a competent court to be of unsound mind ;

(*b*) is an undischarged insolvent ;

(*c*) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(*d*) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned, or unless, on an application made by him, the Central Government has, by order in this behalf, removed the disability ;

(*e*) has been declared by the Central Government not to be a fit and proper person to act as an auditor of the accounts of public companies by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety provided that before making such declaration the Central Government shall call upan

the holder to show cause why his certificate should not be cancelled and shall make such further inquiry, if any, as it may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in the Appendix shall be deemed to be such breach.

(2) The suspension or cancellation of a certificate shall be notified in the official Gazette and communicated to the holder of the certificate at his usual address.

APPENDIX.

[*See* Explanation to Rule 3 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT SUBJECT TO THESE RULES WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant subject to the Auditor's Certificates Rules, 1932, or to these Rules.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913), have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or prompting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff, an accountant subject to the Auditor's Certificates Rules or to these Rules.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements or average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS AND LIST OF RECOGNISED INSTITUTIONS.

CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS FOR THE PURPOSE OF RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE, RESOLUTION No. 7 (24)-T. & E. (R. A.), DATED THE 30TH MARCH 1935.]

Rule 22 of the Auditor's Certificates Rules, 1932, empowers the Governor General in Council to recognise institutions for preparing candidates for admission to the First Examination held under those Rules. A number of applications for such recognition have been received and considered during the past few years. In the light of the experience now gained in dealing with these applications and in order to meet partly the cost of the inspection of the institutions the Governor General in Council has been pleased to decide that the following conditions should be observed with effect from the 1st April 1935 in the matter of recognition of institutions :—

(1) Every institution so recognised shall pay a recognition fee of Rs. 25 when recognised for the first time, and an annual fee of Rs. 25. The annual fee shall be due and payable on the 1st April in each year.

(2) Every institution applying for recognition for the first time shall, along with the application, make an initial deposit of Rs. 50 which shall not be refunded in any circumstances. If the institution is accorded recognition, a sum of Rs. 25 out of this initial deposit shall be treated as recognition fee and the balance of Rs. 25 shall be credited towards the first year's annual fee payable by the institution.

(3) The Governor General in Council may withdraw permanently or temporarily recognition accorded to an institution—

(*a*) from which the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*b*) which the Governor General in Council considers, after making such enquiry as he may deem necessary, not fit any longer to remain on the list of recognised institutions.

List of institutions recognised for the purpose of rule 22 (b) of the Auditor's Certificates Rules, 1932.

1. Batliboi's Accountancy Classes, 1-B, Old Post Office Street, Calcutta.
2. Government Commercial Institute, Hastings Street, Calcutta
3. The George Telegraph Training Institute, 136, Bowbazar Street, Calcutta.

4. The Sydenham College of Commerce and Economics, Hornby Road, Bombay.

5. Davar's College of Commerce, 80, Esplanade Road, Bombay.

6. Batlibai's Accountancy Training Institute, Churchgate Street, Bombay.

7. The Madras College of Commerce, Chartered Bank Building, Armenian Street, Madras.

8. Y. M. C. A. College of Commerce, Esplanade, Madras.

9. The Andhra College of Commerce, Main Road, Rajahmundry.

10. The Andhra University, Waltair.

BOOKS RECOMMENDED FOR THE EXAMINATIONS.

LISTS OF BOOKS RECOMMENDED FOR THE GUIDANCE OF CANDIDATES PREPARING FOR THE EXAMINATIONS HELD UNDER THE AUDITOR'S CERTIFICATES RULES, 1932.

The syllabus of the First Examination is laid down in Rule 24 and of the Final Examination in Rule 27 of the Auditor's Certificates Rules, 1932. No text books have been prescribed, but the following books are recommended for the guidance of candidates :—

First Examination.

GROUP I.—*Accountancy and Auditing*—

1. Book-keeping and Accounts by L. C. Cropper.
2. Elementary Book-keeping by Spicer and Pegler.
3. Principles of Auditing by F. R. de Paula. (First 8 Chapters only).
4. Rapid Calculations by A. H. Russell, or Mental Arithmetic for Schools and Training Colleges by F. L. Grant.

GROUP II.—*Mercantile Law, Company Law and General Commercial Knowledge*—

1. Students' Edition of Pollock and Mulla's Indian Contract Act by D. F. Mulla and Balwantrao K. Desai.
2. Company Law by K. J. Rustomji (up to Section 154 only, *i.e*, Parts I to IV) or
   The Indian Companies Act by J. S. Khergamvala, or
   The Indian Companies Act by Majumder & Majumder.
3. Modern Business Training and the Methods and Machinery of Business by J. K. Grebby and W. K. Scrivener.

Final Examination.

GROUP I.—*Advanced Accounting and Auditing*—

(1) Book-keeping and Accounts by Spicer and Pegler.
(2) Higher Book-keeping and Accounts by L. C. Cropper.
(3) Advanced Accounts by J. R. Batliboi.
(4) Company Accounts by Arthur Coles.
(5) Insurance Companies' Accounts by A. E. Sprague.
(6) Cost Accounts by L. W. Hawkins.
(7) Income Tax Manual.
(8) Guide to Income Tax Practice by J. R. Batliboi.
(9) Auditing by L. R. Dicksee.
(10) Auditors : Their duties and Responsibilities by W. Pixley.
(11) Audit Programmes by Spicer and Pegler.
(12) Report Writing by A. E. Cutforth.
(13) Stores Account and Stores Control by J H. Burton.

GROUP II.—*Mercantile Law, Company Law and Economics*—

(1) Steven's Elements of Mercantile Law.

(2) Principles of Mercantile Law by M. M. Gharekhan.

(3) Negotiable Instruments Act by J. S. Khergamvala.

(4) The following bare Acts :

(*a*) Indian Arbitration Act, 1899.

(*b*) Presidency Towns Insolvency Act, 1909.

(*c*) Provincial Insolvency Act, 1920.

(*d*) The Indian Bills of Lading Act, 1856.

(*e*) Indian Electricity Act, 1910.

(*f*) Indian Trustees Act, 1866.

(*g*) Indian Trusts Act, 1882.

(*h*) Religious Endowments Act, 1863.

(*i*) Charitable Endowments Act, 1890.

(*j*) Charitable and Religious Trusts Act, 1920.

(5) Company Law by K. J. Rustomji, or
The Indian Companies Act by Majumder & Majumder.

(6) The following bare Acts :

(*a*) Indian Companies Act, 1913, with rules framed thereunder.

(*b*) Indian Life Assurance Companies Act, 1912.

(*c*) Provident Insurance Societies Act, 1912.

(*d*) The Societies Registration Act, 1860.

(*e*) The Co-operative Societies Act, 1912 (also Provincial Acts).

(7) Wealth by Edwin Cannan.

(8) Indian Economics by G. B. Jathar and S. G. Beri.

(9) Economics for the General Reader by Henry Clay.

(10) Primer of Foreign Exchange by W. F. Spalding.

(11) Banking Law and Practice in India by M. L. Tannan

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GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE

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Register of Accountants and List of Approved Accountants and List of Holders of Restricted Certificates (corrected upto 1st July 1938) with Auditor's Certificates Rules, 1932 and Restricted Certificates Rules, 1932 corrected upto 1st December 1938).

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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1939

Price: Annas 14 or 1s. 3d.

List of Agents in India from whom Government of India Publications are available.

(a) PROVINCIAL GOVERNMENT BOOK DEPOTS.

MADRAS :—Superintendent, Government Press, Mount Road, Madras.

BOMBAY :—Superintendent, Government Printing and Stationery, Queen's Road, Bombay.

SIND :—Manager, Sind Government Book Depôt and Record Office, Karachi (Sadar).

UNITED PROVINCES :—Superintendent, Printing and Stationery, U. P., Allahabad.

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CENTRAL PROVINCES :—Superintendent, Government Printing, Central Provinces, Nagpur.

ASSAM :—Superintendent, Assam Secretariat Press, Shillong.

BIHAR :—Superintendent, Government Printing, P. O. Gulzarbagh, Patna.

NORTH-WEST FRONTIER PROVINCE :—Manager, Government Printing and Stationery, Peshawar.

ORISSA :—Press Officer, Secretariat, Cuttack.

(b) PRIVATE BOOKSELLERS.

Advani & Co., The Mall, Cawnpore.
Aero Stores, Karachi.*
Banthiya & Co., Ltd., Station Road, Ajmer.
Bengal Flying Club, Dum Dum Cantt.*
Bhatia Book Depot, Saddar Bazar, Ranikhet.
Bhawnani & Sons, New Delhi.
Bombay Book Depot, Charni Road, Girgaon, Bombay.
Book Company, Calcutta.
Booklover's Resort, Taikad, Trivandrum South India.
Burma Book Club, Ltd., Rangoon.
Butterworth & Co. (India), Ltd., Calcutta.
Cambridge Book Co., Booksellers, New Dak Bungalow Road, Patna.
Careers, Mohini Road, Lahore.
Chatterjee & Co., 3, Bacharam Chatterjee Lane, Calcutta.
Chuckervertty, Chatterjee & Co., Ltd., 13, College Square, Calcutta.
City Book Club, 98, Phayre Street, Rangoon.
Das Gupta & Co., 54/3, College Street, Calcutta.
Dastane Brothers, Home Service, 456, Raviwar Peth, Poona 2.
Delhi and U. P. Flying Club, Ltd., Delhi.*
Educational Book Depot, Mahal Road, Nagpur.
English Book Depôt, Ferozepore.
English Book Depot, Taj Road, Agra.
English Bookstall, Karachi.
English Book Store, Abbottabad, N. W. F. P.
Faqir Chand Marwah, Peshawar Cantt.
Gautama Brothers & Co., Ltd., Meston Road, Cawnpore.
Higginbothams, Madras.
Hindu Library, 137/F., Balaram De Street, Calcutta.
H. L. College of Commerce, Co-operative Stores, Ltd., Ahmedabad.
House of Knowledge, Booksellers and Publishers, Palliagraharam P. O., Tanjore.
Hyderabad Book Depôt, Chaderghat, Hyderabad (Deccan).
Ideal Book Depot, Rajpur Road, Dehra Dun.
Imperial Book Depôt and Press, near Jama Masjid (Machhliwalan), Delhi.
Imperial Publishing Coy., Lahore.
Indian Army Book Depôt, Dayalbagh, Agra.
Indian Army Book Depot, Daryaganj, Delhi.
Indian Book Shop, Benares City.
Indian School Supply Depôt, Central Avenue South, P. O. Dharamtala, Calcutta.
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(as on the 1st July 1938)

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NOTE (*i*).—The date within brackets against a name in the Alphabetical List is the date on which the Auditor's Certificate was originally granted.

NOTE (*ii*).—All accountants in the list whose names are not marked with (*) hold Auditor's Certificates valid until the 30th day of June 1939.

NOTE (*iii*).—The figure in the beginning of each name indicates the Enrolment number of the Accountant.

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213 ABHYANKAR, Govind Shridhar, B.A., G.D.A., Messrs. C. H. Sopariwalla & Co., 14, Hammam Street, Fort, Bombay. (28-3-1933).

82 ADARBAD, Rustom Naorojee, G.D.A., Merwan Building, 10, Uranwala Street, Grant Road, Off Railway Goods Yard, Bombay. (25-10-1932).

260 ADENWALLA, Nariman Dadabhoy, G.D.A., Messrs. N. D. Adenwalla & Co., 418, Chotalal Bhuwan, Kalbadevi, Bombay. (1-4-1933).

592 AFZAL, Syed Ahmed, A.S.A.A., Messrs. Afzal Banerjee & Co., Station Road, Patna. (22-6-1936).

501 AGARWAL, Narainlal, G.D.A., Messrs. Narainlal Agarwal & Co., Opp. Bhatia Mahajan Wadi, 395, Kalbadevi Road, Bombay, No. 2. (1-8-1935).

178 AILAWADI, Ramdas, G.D.A., Messrs. R. D. Ailawadi & Co., 58, New Cloth Market, Bunder Road, Karachi. (18-1-1933).

93 AIYAR, Arjun Kalyan, Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).

92 AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).

650 AIYAR, B. P. Jayarama, 132, Broadway, Madras. (7-1-1937).

91 AIYAR, Kalyan Subramani, B.A., F.S.A.A., J.P., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi, Bangalore. (25-10-1932).

65 AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road, Madras. (12-1-1933).

728 AIYAR, Ramakrishna Venkatarama, Messrs. R. V. Aiyar & Co., 12, Dalhousie Square, Calcutta. (7-2-1938).

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290 AMIN, Jashbhai Bavajibhai, G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (27-5-1933).

749 *ANAND, Oudh Narain, B.A., A.S.A.A., West Avenue, Santa Cruz, Bombay.

581 ANANTHANARAYANA, Vajjhala, G.D.A., Agent, Indo-Commercial Bank, Ltd., South Canal Road, Ellore (West Godavari). (4-5-1936).

332 APTE, Gopal Dattatraya, B.A., G.D.A., New Kitab Building, Laxmi Road, Poona. (2-10-1933).

154 ARORA, Anoop Lal, G.D.A., Messrs. Anoop Lal & Rallan, 3, Nicholson Road, Lahore. (14-12-1932).

412 ARTHUR, Robert Scott, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (2-8-1934).

241 ARUNAJATAI, Panchapakesa, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).

34 AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort, Bombay. (1-7-1932).

596 AVASIA, Hom Framji, Tardeo Terrace, Tardeo Road, Bombay, 7. (27-6-1936).

633 AYYAR, A. Ramaswamy, B.A., G.D.A., C/o The New India Assurance Company, Ltd., 9, Clive Street, Calcutta. (11-11-1936).

627 AYYENGAR, Kuppuswami Ramakrishna, G.D.A., Melur, Dist. Madura. (16-10-1936).

439 BABUR, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., A/5, Shikarpuri Cloth Market, Bunder Road, Karachi. (21-12-1934).

320 BAHRI, Dev Raj, G.D.A., Messrs. P. R. Mehra & Co., Anarkali, Lahore. (4-1-1934).

335 BAHRI, Parma Nand, G.D.A., of Messrs. P. N. Bahri & Co., 186, Anarkali, Lahore. (11-9-1933).

104 BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (25-8-1932).

673 BAJAN, Sorab Burjorji, B.Com., G.D.A., C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel, Bombay. (12-5-1937).

700 BALASUBRAMANIAN, G., Park View, Western Bouleward Road, Trichinopoly. (22-10-1937).

704 BAMBOAT, Minocher Nadirshaw, C/o Pestonji Pallonji Bamboat, Esquire, Cabinet Maker, Hassem Building, Chakla Street, Bombay. (1-4-1938).

491 BANDYOPADHYAY, Hiran Kumar, B.A., G.D.A., 12, Old Post Office Street, Calcutta. (25-6-1935).

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111 BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

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249 BHARGAVA, Gauri Shankar, " Phool Niwas ", Civil Lines, Ajmer. (1-7-1937).

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597 BHATTACHARYEA, Kalinarayan, B.Sc., G.D.A., 59/C, Pratapaditya Road, Kalighat P. O., Calcutta. (27-6-1936).

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379 BILLIMORIA, Bhicajee Shapoorji, A.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (11-4-1934).

1 †BILLIMORIA, Sir Shapoorjee Bomonjee, Kt., M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

426 BINDON, Sydney Albert, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (2-11-1934).

360 BIRDY, Bejonji Dinshawji, B.Com., G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (9-11-1933).

630 BOHRA, Mahomedbhoy Rasulbhoy, B.Com., G.D.A., Maskati Building, Forjet Hill, Grant Road, Bombay. (22-10-1936).

735 BOSE, Sauransu, A.C.A., Auditor, Darjeeling Himalayan Rly. Co., Kurseong. (3-3-1938).

348 BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town, Madras. (27-11-1933).

698 BUTANI, Ram Hassasing, Messrs. R. H. Butani and Company, Dunolly Road, Karachi. (12-10-1937).

441 CAMA, Ardeshir Edulji, A.C.A., Mubarak Manzil, 50, Hughes Road, Bombay. (2-3-1935).

262 CAPTAIN, Hormusji Framji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-4-1933).

13 CARTER, Edwin John, A.C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

499 CHAKRAVARTI, Benoybrata, A.S.A.A., 29, Wards Institution Street, P. O. Beadon Street, Calcutta. (20-7-1935).

481 CHAKRAVARTI, Bibhutibhusan, B.Com., A.S.A.A., Messrs. Chakravarti, Choudhury & Co., 2, Church Lane, Calcutta. (16-5-1935).

206 CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., Katpatty, Barisal. (1-4-1933).

269 CHAKRAVARTI, Janardon Chandra, B.Com., G.D.A., 29, Sadananda Road, Kalighat, Calcutta. (15-7-1933).

331 CHAKRAVARTY, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15, Clive Street, Calcutta. (11-11-1933).

193 CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 10, Old Post Office Street, Calcutta. (20-2-1933).

85 CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

482 CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., 54, The Mall, Lahore. (16-5-1935).

494 CHAPMAN, Robert Geoffrey, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (19-5-1936).

739 CHARNA, Bapuji Manchersha, G.D.A., Messrs. B. P. Gharda and Company, 121, Esplanade Road, Fort, Bombay. (28-4-1938).

209 CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 49-A, Mozang Road, Lahore. (30-3-1933).

258 CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee and Chatterjee, Lala Lajpat Rai Road, Benares. (1-4-1933).

603 CHATTERJEE, Debi Prosanna, A.S.A.A., 87, Lower Circular Road, Calcutta. (17-7-1936).

371 CHATTERJEE, Saral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (7-8-1934).

754 CHATTERJI, GURU PROSAD, B.Sc., A.S.A.A., 25, Jatin Das Road, Post Office Kalighat, Calcutta. (20-6-1938).

590 CHATTERJI, Ramesh Chandra, B.Sc., B.L., G.D.A., 32, Huzuri Mull Lane, P. O. Entally, Calcutta. (8-6-1936).

512 CHATTERJI, Shyama Charan, B.Com., G.D.A., 13, Grosvenor House, Calcutta. (24-10-1935).

539 CHATTOPADHYAY, Kumudbandhu, G.D.A., 43, Anathnath Deb Lane, Belgachia, Calcutta. (10-1-1936).

423 CHATURVEDI, Bishamber Nath, B.Com., G.D.A., Messrs. B. N. Chaturvedi & Co., Meston Road, Cawnpore. (26-10-1934).

430 CHAUDHURI, Narendra Bijay, B.A., A.S.A.A., Messrs. N. B. Chaudhuri & Co., 128, Phayre Street, Rangoon. (8-11-1934).

50 CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12/1, Old Post Office Street, Calcutta. (14-12-1932).

437 CHETTY, Voora Jagannadham, G.D.A., 188, Govindappa Naick Street, George Town, Madras. (1-7-1935).

271 CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 20, Nisbet Road, Lahore. (5-4-1933).

641 CHOKRA, Vishwanath, B.A., C/o Messrs. Dhanpatmal Diwanchand, Kalbadevi Road, Bombay. (11-12-1936).

707 CHOPRA, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A., 18, Dinga Singh Buildings, The Mall, Lahore. (28-10-1937).

259 CHOUDHARY, Nanhelal Bhaiyalal, G.D.A., Messrs. Vaish Jain & Co., Clutterbuckganj, Near Bareilly. (1-4-1933).

339 CHOUDHURI, Birbhadra Chandra, 39, Hazra Road, Ballygunge, Calcutta. (26-9-1933).

612 CHOUDHURI, Nirendralal, B.Com., G.D.A., Messrs. N. Choudhury & Co., 61, Bowbazar Street, Calcutta. (21-8-1936).

666 CHOUDHURY, Naresh Chandra, B.Se., A.S.A.A., 26|C, Creek Row, Calcutta. (12-4-1937).

53 CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane, Calcutta. (14-12-1932).

555 CHOUDHURY, Sitesh Chandra, B.Sc., G.D.A., 1-B, Ram Hari Ghosh Lane, Amherst Street Post Office, Calcutta. (16-3-1936).

20 COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

515 CONTRACTOR, Huseni Mohammedally, B.Com., LL.B., G.D.A., Messrs. H. M. Contractor, Merwan Building, Sir Phirozshah Mehta Road, Bombay. (1-11-1935).

681 COOPER, Adarji Nowroji, G.D.A., Harun Building, Princess Street, Kalbadevi, No. 2, Fort, Bombay. (1-7-1938).

353 CRAWSHAW, Joseph Sykes, A.C.A., C/o Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (26-10-1933).

484 CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (31-5-1935).

613 DADABHOY, Jal Nariman, A.S.A.A., Albert Building, 346, Hornby Road, Bombay. (23-8-1936).

659 DALAL, Champaklal Lalloobhai, " Kamla Bhuvan ", 2, Parleshwar Road, Vile-Parle, Bombay. (1-4-1937).

505 DALAL, Nateverlal Chandulal, B.A., G.D.A., The Bank of India, Ltd., Branch Deptt., Fort, Bombay. (26-8-1935).

137 DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

103 DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (25-8-1932).

609 DAMANIA, Ranchhoddas Varjivandas, B.Com., A.S.A.A., G.D.A., Saraswati Nivas, Thakurdwar, Bombay, 4. (14-8-1936).

556 DANDEKER, Ganesh Mahadev, B.A., A.S.A.A., 16, Moor Street, Madras. (20-3-1936).

180 DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandekar & Co., 7, Parsi Church Street, Calcutta. (18-1-1933).

25 DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (5-8-1932).

263 DARUVALLA, Jal Cawasji, G.D.A., 335-A, " Meher Villa ", Grant Road, Bombay. (1-4-1933).

38 DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square, East, Calcutta. (25-10-1932).

27 DAS, Jyotish Chandra, B.Sc. (U. S. A.), 86, Clive Street, Calcutta. (1-7-1932).

520 DAS, Mohini Mohan, B.Sc., G.D.A., C/o Bengal Insurance and Real Property Co., Ltd., 2, Church Lane, Calcutta. (18-11-1935).

175 DAS, Narendra Nath, B.Sc., G.D.A., Messrs. N. N. Das & Co., 8/2, Hastings Street, Calcutta. (20-3-1933).

460 DAS, Santosh Kumar, B.Sc., G.D.A., Messrs. Das & Majumdar, 8, Dalhousie Square (East), Calcutta. (4-3-1935).

186 DAS GUPTA, Anil Chandra, B.A., G.D.A., Messrs. A. C. Das Gupta & Co., 12, Old Post Office Street, Calcutta. (23-3-1933).

308 DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. Mukherji & Das Gupta, New Civil Lines, Lucknow. (27-5-1933).

724 DAS GUPTA, Sailendra Nath, B.Sc., 162, Bowbazar Street, Calcutta. (24-1-1938).

721 DAS, T. Venkata, Messrs. C. C. Reddy and Company, Bezwada. (24-12-1937)

595 DASTUR, Dara Nasarvanji, A.S.A.A., G.D.A., Logan Slope, Broach. (27-6-1936).

48 †DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).

543 DATTA, Kalyan Kumar, B.Sc., A.S.A.A., Messrs. K. K. Datta & Co., 95/1, Garpar Road, Calcutta. (14-1-1936).

677 DATTA, Satyaranjan, B.Sc., G.D.A., C/o S. K. Day, Esq., ' Queen's Mansions ', 30, Elgin Road, Calcutta. (2-6-1937).

418 DATTA, Surendra Nath, B.Com., G.D.A., Messrs. S. N. Datta & Co., 53/1, Shyampooker Street, Calcutta. (10-10-1934).

306 DAVAR, Dorab Rustomji, G.D.A., F.S.A.A., Messrs. Cornelius & Davar, 80, Esplanade Road, Fort, Bombay. (26-6-1933).

228 DAVAR, Maneck Ardeshir, M.A., LL.B., F.S.A.A., Messrs. Maneck A. Dawar & Co., 100, Clive Street, Calcutta. (1-4-1933).

67 DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street, Rangoon. (1-4-1933).

176 DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118—120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

696 DAY, Birendra Kumar, 20, Durmahatta Street, Calcutta. (24-9-1937).

114 DAY, Subodh Kumar, A.S.A.A., Messrs. S. K. Day & Co., ' Queen's Mansion ', 30, Elgin Road, Calcutta. (17-12-1932).

26 DEB, Malay Kumar, B.Sc., G.D.A., 8/2, Hastings Street, 1st Floor, Rooms Nos. 21 & 22, Calcutta. (12-1-1933).

377 DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

192 DESAI, Jal Temulji, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (20-2-1933).

131 DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort, Bombay. (25-11-1932).

361 DESHPANDE, Vaman Hari, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (16-11-1933).

605 DHAGE, Venkatrao Krishnaji, G.D.A., Messrs. V. K. Dhage & Co., 65, Esplanade Road, Fort, Bombay. (20-7-1936).

684 DHANBHOORA, Kawas Jehangirji, Messrs. Mehta Dhanbhoora and Company, National Insurance Building, 27, Bastion Road, Fort, Bombay. (8-7-1937).

540 DHARMASANKARAN, R., G.D.A., 296, Linga Chetty Street, G. T., Madras. (13-1-1936).

572 DHAWAN, Anand Prakash, A.S.A.A., 69, The Mall, Lahore. (21-4-1936).

303 DIGARIA, Rustomji Dossabhai, G.D.A., C/o The Capitol Talkies, Opposite the Victoria Terminus, Fort, Bombay. (22-5-1933).

84 DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

279 DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903-B, Sadashiv Peth, Poona City. (15-4-1933).

325 DOCTOR, Darashaw Sorabji, B.Com., G.D.A., Hassim Building, 38, Churchgate Street, Fort, Bombay. (13-7-1933).

293 DOOMASIA, Dorabshaw Ardeshir, G.D.A., Messrs. D. A. Doomasia & Co., 80, Esplanade Road, Fort, Bombay. (8-5-1933).

660 DORAISWAMY, A. R., Shevapet, Salem. (1-4-1937).

629 DORDI, Phiroz Ardeshir, G.D.A., Block No. 16/3, Rustom Baug, Victoria Road, Byculla, Post Mazgaon, Bombay. (19-10-1936).

593 DOSHI, Jagmohandas Keshavji, B.Com., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (22-6 1936).

565 DOTIWALLA, Jal Muncherji, Messrs. P. C. Hansotia & Co., Ready-money Mansion, Churchgate Street, Fort, Bombay. (6-4-1936)

477 DUTT, Matilal, B.Com., G.D.A., Mymensingh (Bengal). (13-6-1935).

101 DUTT, Ronendra Nath, M.A., LL.B., A.C.A., Raj Darbhanga, Darbhanga. (1-4-1933).

233 DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 98/4, Clive Street, Calcutta. (20-3-1933).

583 EASSON, John Whitton, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (1-7-1937).

623 *ELSON, John Vickery, A.C.A., C/o B. & N.-W. Railway Company, Limited, Gorakhpur, U. P.

365 ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (30-4-1934).

100 ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).

570 FETTES, Kenneth Richard, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (17-4-1936).

147 FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (1-4-1933).

676 GADRE, Maheshwar Janardan, Sheojibhai's New Chawl, 1st Floor, Akola (Berar). (25-5-1937).

495 GAGWANI, Padamsi Haridas, G.D.A., Messrs. Devidas Vithaldas & Co., Hamam House, 34—38, Hamam Street, Fort, Bombay. (5-7-1935).

675 GAI, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet, Madras. (22-5-1937).

394 GANAPATHY, Nilakanta Iyer, G.D.A., Messrs. Kuppuswamy and Ganapathy, 82-83, Sembudoss Street, Madras. (4-6-1934).

66 GANAPATI IYER, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Extension, Erode. (20-2-1933).

307 *GANDHI, Jeyshanker Amritlal, B.Com., G.D.A., Krishna Society, Ellis Bridge, Ahmedabad.

591 GANDHI, Minoo Noaroji, G.D.A., Bachan Manor, Plot No. 599, Matunga, Bombay. (8-6-1936).

301 GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street, Rangoon. (20-5-1933).

125 GANGULI, Debendra Nath, Messrs. Ganguli Mukherjee & Co., 12/1, Old Post Office Street, Calcutta. (1-4-1933).

115 GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., " Gargieya Niwas ", Beawar. (1-4-1933).

187 GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (20-1-1933).

292 GHOSH, Anil Kumar, G.D.A., C/o Messrs. Anil Ghosh & Co., 10, Old Post Office Street, Calcutta. (29-4-1933).

401 GHOSH, Jitendra Kishore, B.Com., G.D.A., 6, Lal Behari Thaker Lane, Calcutta. (16-6-1934).

267 GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street. Calcutta. (3-4-1933).

314 GHOSH, Siddhartha Kumar, B.Sc., A.S.A.A., 10, Old Post Office Street, Calcutta. (13-6-1933).

687 GHOSH, Sudhir Kumar, C/o Messrs. S. K. Mitter and Company, 84-A, Clive Street, Calcutta. (26-7-1937).

503 GIDWANI, Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., New Forbes Buildings, Dunnolly Road, Karachi. (1-6-1936).

224 GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

164 GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town, Madras. (18-1-1933).

425 GOODWIN, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

727 GOPALACHARY, Krishnaswamy, B.A., C/o Messrs. John Burton, Ltd., 102-A, Alexandra Road, Secunderabad (Deccan). (5-2-1938).

159 GOPALAIYER, Kangayam Venkatanarayanaiyer, B.A., G.D.A., 14/123, Raja Street, Coimbatore. (18-1-1933).

252 GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 5, Errabalu Chetty Street, George Town, Madras. (1-4-1933).

748 GORAWARA, Atam Praksh, Qanun Goyan Street, Inside Bohar Gate, Multan City. (26-5-1938).

544 GORDON, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (15-1-1936).

410 GOSWAMI, Jotish Chandra, B.Com., G.D.A., 68B, Ananda Palit Road, Intally, Calcutta. (30-7-1934).

588 GOVINDA RAJAN, Anekal Rameswamy Iyengar, G.D.A., Messrs. C. C. Reddy & Co., Bellary. (19-5-1936).

521 GRACIAS, Joseph Constant, G.D.A., Janmahomed Buildings, Charni Road, Bombay. (4-12-1935).

456 GRAY, Hugh Percival, C.A., Dibru-Sadiya Railway, Agent's Office, Dibrugarh (Assam). (25-2-1935).

116 GUBBI, Nagoo Srinivas, G.D.A., Messrs. N. S. Gubbi & Co., Fort Chambers, Hamam Street, Fort, Bombay. (20-3-1933).

743 GUHA, Bani Kanta, B.A., 10, Indra Roy Road, Bhowanipur, Calcutta. (13-5-1938).

244 GUHA, Biswaranjan, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (24-3-1933).

568 GUHA, Brajes Chandra, B.Com., Messrs. B. Guha & Co., 5 & 6, Hare Street, Calcutta. (17-4-1936).

584 GUHA, Pratul Chandra, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (8-5-1936).

694 GUHA, Sanjib Chandra, A.S.A.A., The Central Bank of India, Limited, Esplanade Road, Fort, Bombay. (9-9-1937).

527 GUHA, Sudhir Chandra, B.A., G.D.A., C/o Messrs. Chakravarti, Ghosh, Guha and Co., Commercial House, 15, Clive Street, Calcutta. (4-5-1936).

351 GUHA ROY, Dhirendra Nath, M.A., A.S.A.A., 8, Dalhousie Square, East, Calcutta. (23-10-1933).

737 GUPTA, Abani Bandhu, A.C.A., 28, Dalhousie Square, Post Box 83, Calcutta. (6-4-1938).

274 †GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., Svarnasan, P. O. Bankipore, Patna. (29-5-1933).

479 GUPTA, Jitendra Nath, B.A., G.D.A., P. O. Baranagore, Distt. 24-Parganas (Bengal). (16-5-1935).

169 GUPTA, Jogendranath, M.A. (Com.), B.L., G.D.A., 6/A, Nakuleswar Bhattacharja Lane, P. O. Kalighat, Calcutta. (18-1-1933).

342 GUPTA, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15/134, Civil Lines, Cawnpore. (2-10-1933).

624 GUPTA, Pravas Chandra, B.Sc., G.D.A., 55, Sree Gopal Mullick Lane, Calcutta. (5-10-1936).

226 GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Chandni Chowk, Delhi. (1-4-1933).

151 GUPTA, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar, Agra. (14-12-1932).

10 GURPAL SINGH, A.S.A.A., Katra Ahluwalia, Amritsar. (30-8-1932).

734 GUTGUTIA, Kashinath, B.Com., A.S.A.A., Messrs. K. N. Gutgutia & Co., 1/B, Old Post Office Street, Calcutta. (3-3-1938).

376 GUZDAR, Dinshaw Pesi, A.C.A., Oriental Government Security Life Assurance Co., Oriental Buildings, Esplanade Road, Bombay. (8-3-1934).

444 HALDAR, Nagendra Nath, B.Sc., A.C.A., 42, Ramesh Mitter Road, Bhowanipore, Calcutta. (1-7-1936).

29 HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A., Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort, Bombay. (30-8-1932).

667 HAQUE, Mohammad Ekramul, Lall Khan Dargah, Bhagalpore City. (22-6-1937).

296 HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (25-9-1933).

288 HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., " Padmalaya ", Telegu Brahmin Street, Coimbatore. (25-4-1933).

526 HARIHARAN, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla, Mysore. (9-12-1935).

509 HARTLEY, Kenneth John Harold, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (18-5-1936).

173 HEASMAN, Leslie George, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (22-3-1933).

45 HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail, Mangalore. (1-8-1932).

5 †HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., P. O. Box No. 39, The Mall, Lahore. (20-2-1933).

133 HUTCHINSON, William, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

135 ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (1-4-1933).

424 ITALIA, Hormasji Pirojsha, G.D.A., Messrs. Habib & Co., Chataiwalla Building, 186-190, Musjid Bunder Road, Bombay. (29-6-1935).

184 IRANI, Zal Rustam, A.C.A., Messrs. Z. R. Irani & Co., 19-A, Alipore Road, Delhi. (1-4-1933).

703 IYER, T. R. Kalyanarama, No. 4, Josier Street, Nungampakkam, Cathedral Post, Madras. (26-10-1937).

702 JAGADISAN, U. P., Messrs. Nataraja Iyer and Company, Bansilalpet, Kingsway, Secunderabad. (26-10-1937).

236 JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam " R. S. Puram, Coimbatore. (20-3-1933).

172 †JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (20-2-1933).

725 JAIN, Nem Chand, B.Com., Connaught Circus, P.B.-48, New Delhi. (27-1-1938).

420 JAIN, Thakur Das, G.D.A., Messrs. Vaish, Jain & Co., Mahabir Bhawan, Chah-Rahat, Delhi. (4-10-1934).

363 JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj, Allahabad. (11-12-1933).

643 JALUNDHWALA, Ramanlal Chhotalal, B.Com., A.S.A.A., C|o Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort, Bombay. (14-12-1936).

636 JAMBUNATHAN, A. N., 11, Venkatachala Mudali Street, P. T. Madras. (24-11-1936).

705 JASAVALA, Dosabhoy Jamshedji, Valanda's Haveli, Gandhi Road. Ahmedabad. (28-10-1937).

83 JASSOOBHOY, Mormasji Dinshaw, Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

364 JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Extension, Erode. (1-4-1934).

278 JHA, Laxman Bala, B.Com., G.D.A., 84, Upper Chitpur Road, Calcutta. (15-4-1933).

199 JOG, Bhaskar Damodar, B.A., G.D.A., Examiner of Accounts, Income Tax Department, 5, Wallace Street, Fort, Bombay. (20-2-1933).

130 JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore, Madras. (25-11-1932).

517 JOKHAKAR, Bhalchandra Dalpatram, B.Com., G.D.A., East and West Building, 49, Apollo Street, Fort, Bombay. (7-11-1935).

305 *JOLLY, William, M.A., A.C.A., Office of the Chief Auditor and Accountant, M. & S. M. Railway, Madras.

270 JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., Messrs. M. K. Dandeker & Co., National Insurance Buildings, Esplanade, George Town, Madras. (3-4-1933).

166 JOSHI, Minocher Shapurji, B.Com., G.D.A., Auditor, Municipal Corporation, Karachi. (1-4-1933).

283 JOSHI, Vasantrai Bhavanishanker, G.D.A., The Kampala General Agency, Ltd., P. O. Box No. 118, Kampala, Uganda (British East Africa). (28-6-1933).

686 JUST, Arnold Hartman, A.C.A., C|o Messrs. Price, Waterhouse, Peat and Company, B-4, Clive Buildings, Calcutta. (6-4-1938).

287 KABRAJI, Dosabhoy Hiraji, B.A., G.D.A., A.S.A.A., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (23-4-1933).

468 KALISWARAN, S., 993, Nayak New Street, Madura. (1-4-1935).

616 KALYANASUNDARAM, Krishnamurthy " Gana Mandhir ", Thambuchetty Street, G. T., Madras. (16-9-1936).

124 KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street, Rajahmundry. (24-2-1933).

327 KANGA, Jamshed Rustomji, G.D.A., C|o Income-Tax Office, 5, Wallace Street, Fort, Bombay. (13-7-1933).

470 KAPADIA, Framroze Pestonji, G.D.A., Dadysett House, Fanaswadi, Bombay. (1-4-1935).

202 KAPADIA, Gopaldas Padamsey, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (1-4-1933).

740 KAPADIA, Gordhandas Morarji, Messrs. G. M. Kapadia & Co., Tamarind House, Tamarind Lane, Fort, Bombay. (2-5-1938).

598 KAPOOR, Bhim Sain, Messrs. Kapoor Sreen & Co., 1684, Nicholson Road, Delhi. (2-7-1936).

268 KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road, Opp. Ishar Dass Buildings, Lahore. (3-6-1933).

189 KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar Sen & Co., 9, Hastings Street, Calcutta. (1-4-1933).

322 KARANTH, Rama Krishna, G.D.A., 134, Medows Street, Fort, Bombay. (7-7-1933).

218 *KARMARKER, Narayan Dattatrya, G.D.A., Special Auditor, Co-operative Societies, Sind, Karachi.

647 KERRAWALLA, (Miss) Goolbanu Cooverjee, Boyce Building, Grant Road, Bombay. (2-1-1937).

638 KEWALRAMANEY, Assandas Gurdassing, G.D.A., E|2, Sahtipur, Karachi (Sadar). (27-11-1936).

525 KHANDELWAL, Hariprasad, B.Com. (London), A.C.A., C|o Messrs. H. P. Khandelwal & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (7-12-1935).

713 KHANNA, Krishan Gopal, C|o L. Ramsaran Dass Khanna, New Street, Rawalpindi City. (2-12-1937).

132 KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (1-4-1933).

718 KHANNA, Padam Lal, A.C.A., Bannu Cantonment. (16-12-1937).

472 KHANNA, Vishan Datt, Messrs. Khanna Melhotra & Co., 6|3, Nisbet Road, Lahore. (1-4-1935).

54 KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort, Bombay. (14-12-1932).

723 *KHARE, Ganesh Trimbak, Assistant, Messrs. Sharp and Tannan, Bank of Baroda Buildings, Bombay.

162 KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (23-3-1933).

142 KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Graham Building, Parsee Bazar Street, Fort, Bombay. (1-4-1933).

333 KHESHWALLA, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort, Bombay. (25-9-1933).

282 KHINDRIA, Sohan Lal, G.D.A., Messrs. S. Lall & Co., 30, Chamberlain Road, Lahore. (19-6-1933).

620 KHOSLA, Balram, B.A., 9, Beadon Road, Lahore. (26-9-1936).

19 KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudoss Street, Park Town, Madras. (30-8-1932).

422 KRISHNAMACHARI, Madumbai Rajagopala, G.D.A., No. 5, Doctors' Lane, Near Gole Market, New Delhi. (15-10-1934).

432 KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A., C|o The All-India United Assurance Company, Limited, Hazratganj, Lucknow. (5-12-1934).

462 KRISHNAMOORTHY, M.R., B.A., G.D.A., 3, Natarajapuram Street, Madura. (18-3-1935).

689 KRISHNAMOORTHY, S., G.D.A., 39, Kadalangudi Street, Kumbakonam. (4-8-1937).

679 KRISHNAMOORTHY, Sivar, Imperial Bank Road, Coimbatore. (7-6-1937).

475 KRISHNAMURTHI, Anantha, G.D.A., Narayan Nivas, Ramnagar, Egmore, Madras. (19-6-1936).

110 KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., College Buildings, Esplanade, Madras. (17-12-1932).

99 KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan and Jog, Bible House, 166, Hornby Road, Fort, Bombay. (25-8-1932).

68 KRISHNA RAO, Kopalley, G.D.A., Cocanada. (25-10-1932).

389 KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street, Saidapet, Madras. (16-4-1934).

235 KRISHNASWAMI, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, 183, Mount Road, Madras. (20-3-1933).

586 KRISHNASWAMI, Varadhachari, Messrs. Raman & Sarma, 317, Lingha Chetty Street, George Town, Madras. (11-5-1936).

338 KSHIRSAGAR, Kanoba Srikrishna, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (21-9-1937).

530 KULUKARNI, Datto Bhaurao, G.D.A., Messrs. D. B. Kulkarni & Co., Belgaum. (27-12-1935).

55 KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co's Building, Sir Pherojsha Mehta Road, Fort, Bombay. (14-12-1932).

217 KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., 92, Mount Road, Madras. (1-4-1933).

43 KUNDU, Baiai Chand, B.Sc., G.D.A., 18|12, Raja Rajballa Street, Calcutta. (27-3-1933).

185 KUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., 25-A, Thambu Chetty Street, Madras. (1-4-1933).

343 KUPPUSWAMAYYA, Yanamandram, G.D.A., No. 27, Kuppiah Chetty Street, Mambalam, Thyagarayangar P. O., Madras. (2-10-1933).

755 KUPPUSWAMI, S., B.A., 61|1143, Fifth Cross Road, North Maravaneri Extensions, Salem. (29-6-1938).

359 KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, 82-83, Sembudoss Street, Madras. (11-12-1933).

670 LAKHIA, Chandraprasad Ratilal, B.Com., G.D.A., Messrs. Lakhia Desai & Co., Chaturbhuj Bhuvan, Gandhi Road, Ahmedabad. (6-5-1937).

148 LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Yagneswara Buildings, Nagarathpet, Bangalore City. (1-4-1933).

18 LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Appollo Street, Fort, Bombay. (14-12-1932).

678 LOGANATHAN, Congeevaram Ratnavelu, G.D.A., 64, Varda Muthiappa Street, G. T., Madras. (7-6-1937).

108 MADHUSUDHANA RAO, Kambhammettu, G.D.A., Messrs. Madhusudhana Rao & Co., Ellore. (31-8-1932).

33 MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (1-7-1932).

738 MAHADEVA IYER, Tarakad Subramania, G.D.A., 39-A, Big Street, Triplicane, Madras. (11-4-1938).

594 MAHADEVAN, Vedam, G.D.A., C|o Sree Krishna Mercantile Agency, 10, Strotten Muthia, Mudaly Street, G. T., Madras. (27-6-1936).

416 MAHALINGAM, Vaidyanatha, G.D.A., 14, Mandavali Lane, Mylapore, Madras. (1-10-1934).

70 MAITRA, Phanindra Bhusan, B.Com., G.D.A., Messrs. P. B. Maitra & Co., P. O. Bankipore, Patna. (1-8-1932).

699 MAJUMDAR, Nilratan, B.Sc., 34, Bonomali Sarkar Street, Post Office Hatkhola, Calcutta. (22-10-1937).

455 MAJUMDAR, Upendra Chandra, B.Sc., G.D.A., Messrs. Das and Majumdar, 8, Dalhousie Square (East), Calcutta. (20-2-1935).

129 MAJUMDER, Narendra Kumar, M.A., G.D.A., Registrar of Joint Stock Companies, Bengal, 3, Government Place, West, Calcutta. (20-2-1933)

607 MAJUMDER, Rabindra Nath, B.Com., 7, Old Post Office Street, Calcutta. (8-8-1936).

408 MAJUMDER, Ramesh Chandra, B.Sc., G.D.A., 153, Dharmtalla Street, Calcutta. (21-7-1934).

610 MALHOTRA, Khushhal Chand, Messrs. Khanna Malhotra & Co., 6|3, Nisbet Road, Lahore. (14-8-1936).

294 MALHOTRA, Puran Chand, A.S.A.A., Messrs. S. B. Billimoria & Co., 19, Dinga Singh Buildings, The Mall, Lahore. (1-6-1933).

250 MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-4-1933).

435 MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street, Secunderabad. (15-11-1934).

167 MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., Victoria Buildings, Parsee Bazar Street, Fort, Bombay. (18-1-1933).

663 MANDRE, Dr., Subbarao Gnanobarao, B.A., Ph.D., A.S.A.A., Victoria Building, Parsi Bazar Street, Fort, Bombay. (7-4-1937).

710 *MANDVIWALLA, Nariman Ruttonji, A.S.A.A., Guzdar House, 5th Floor, Back Bay Reclamation, Bombay.

264 MANGHIRMALANI, Shamdas Udharam, B.A., A.S.A.A., Above Allies Stores, Bunder Road, Karachi. (1-4-1933).

388 MANI, Rama, G.D.A., "Bhimasena Gardens", 93, Royapettah High Road, Mylapore, Madras. (1-7-1936).

152 MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway, Nagpur. (20-2-1933).

511 MARCH, Charles Henry, A.C.A., Messrs. R. H. March Son & Co., Cambrian Buildings, Cardiff (United Kingdom). (14-10-1935).

141 MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opp. Fuvara, Gandhi Road, Ahmedabad. (1-4-1933).

535 MARSHALL, Gordon Shiels Walker, C.A., Messrs. Graser & Ross, 17, Armenian Street, Madras. (9-1-1936).

730 MASTER, Jehangir Bomanshah, 49, Parsi Colony, Karachi. (9-2-1938).

81 MASTER, Nariman Fakirji, A.S.A.A., 265, Bow Bazar Street, Calcutta. (25-8-1932).

741 MATHEW, Kandathil Mathula, B.A., A.C.A., Assistant Controller of Accounts, Tata Iron and Steel Company, Limited, Jamshedpur. (4-5-1938).

604 MATHRUBUTHAM, Lalgudi Seshasayee, Messrs. Fraser & Ross, 17, Armenian Street, Madras. (20-7-1936).

671 MAZUMDAR, Satis Chandra, B.A., G.D.A., 17|2, Jhamapukar Lane, Calcutta. (7-5-1937).

658 *MEHENDALE, Bhaskar Anant, G.D.A., Soman Building, Kennedy Bridge, Bombay (4).

746 MEHRA, Jagat Mohan, B.Com., Messrs. Mehra Khanna & Co., Partab Building, 21, Chamberlain Road, Lahore. (26-5-1938).

222 MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (1-4-1933).

524 MEHRA, Puranchand, Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia, Amritsar. (6-12-1935).

587 MEHTA, Balchand Maganlal, G.D.A., 233, Shroff Bazaar, Bombay, 2. (19-5-1936).

510 MEHTA, Bhaidas Manilal, G.D.A., Reid Road, Ahmedabad. (15-11-1935).

234 MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta Dhanbhoora & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (20-3-1933).

485 MEHTA, Pallonji Naswanji, A.S.A.A., Messrs. Rustomji N. Mehta & Co., Postal Press Building, 76, Tamarind Lane, Fort, Bombay. (1-10-1937).

59 MEHTA, Ramprasad Chimanlal, F.S.A.A., Jariwala Building, Huges Road, Bombay, 7. (1-8-1932).

507 MEHTA, Ratanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, No. 6, Sukhadvala Buildings, Ravelin Street, Hornby Road, Fort, Bombay. (23-4-1936).

695 MENON, M. Krishnan Kutty, G.D.A., " Krishna Nivas ", Bilathikulam Road, Post Office Eranahipalam, Calicut (Malabar). (13-9-1937).

579 MENON, Thrikandyur Karunakara, B.A., G.D.A., Messrs. T. K. Menon & Co., Huzur Road, Calicut (Malabar). (4-5-1936).

149 *†MENZIES, Robert, O.B.E., C.A., C|o The British India Corporation, Ltd., Cawnpore.

309 MERCHANT, Minocher Hiraji, G.D.A., Messrs. M. H. Merchant & Co., 14, Hamam Street, Fort, Bombay. (10-7-1933).

625 MINAKSHISUNDARAM, Tinnaneri Chinnaswami, B.A., 17-A, Armenian Street, Madras. (5-10-1936).

644 *MIRZA, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road, Camp, Aden.

240 MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20. Apollo Street, Bombay. (1-4-1933).

14 †MITCHELL, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

488 MITRA, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore, Calcutta. (1-7-1936).

645 MITRA, Dhirendra Krishna, G.D.A., Mackenzie Road, Darjeeling. (26-12-1936).

744 MITRA, Kasi Sanker, B.A., A.S.A.A., Secretary, Medical College Hospitals, 48, Raja Nobokirshna Street, Calcutta. (14-5-1938).

688 MITRA, Nirmal Kumar, B.A., G.D.A., 17, Convent Road, Entally, Calcutta. (26-7-1937).

398 MITRA, Pravat Kumar, B.Sc., A.S.A.A., Stephen House, Dalhousie Square, Calcutta. (10-7-1934).

497 MITRA, Sailendra Nath, A.C.A., 1, Grants Lane, Calcutta. (10-7-1935).

349 MITRA, Sudhansu Kumar, B.Com., G.D.A., 1|6, Rupchand Mukherji Lane, Bhowanipur, Calcutta. (23-10-1933).

15 MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A, Clive Street, Calcutta. (1-7-1932).

60 MODI, Behramji Manekji, B.Com., F.S.A.A., Registrar of Joint Stock Companies, Old Customs House Yard, Fort, Bombay. (25-10-1932).

476 MODY, Nowroji Rustamji, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Bombay. (13-4-1935).

182 MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh, Lucknow. (18-1-1933).

528 MOITRA, Debendra Lal, G.D.A., Messrs. Roy, Choudhary & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (14-12-1935).

356 MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (22-12-1933).

61 MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (1-8-1932).

8 MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).

6 MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).

7 MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).

323 MUKHERJEE, Bhupendra Narayan, B.Com., G.D.A., 8|2, Hastings Street, Calcutta. (6-8-1933).

753 MUKHERJEE, Bimal Charan, A.S.A.A., 2, Nyayaratna Lane, Shambazar, Calcutta. (18-6-1938).

362 MUKHERJI, Anup Krishna, B.Com., G.D.A., Messrs. Ganguli, Mukherji & Co., 12|1, Old Post Office Street, Calcutta. (15-1-1934).

869 MUKHERJI, Prafulla Kumar, G.D.A., Messrs. Ganguli, Mukherji & Co., " Nilkutir ", Gaya (Behar). (24-2-1934).

205 MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (20-3-1933).

329 MUKHOPADHYAY, Bhupendra Nath, G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (17-7-1933).

393 MUKHOPADHYAY, Sashadhar, G.D.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

493 MUKHOPADHYAY, Sushil Kumar, G.D.A., 28, Baboo Ram Sil's Lane, Bowbazar, Calcutta. (27-6-1935).

697 MUTHUKUMARASWAMI, T., Kattuchery, Tranquebar. (8-10-1937).

313 MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd., Mandya (Mysore State). (7-6-1933).

232 NACHADALINGAM, Arumugam, G.D.A., 79, Mela Chetti Street, Madura. (20-3-1933).

105 NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street, Rangoon. (25-8-1932).

368 NAGARWALLA, Rustom Hormusjee, Accounts Department, The Tata Iron & Steel Co., Ltd., Jamshedpur (Tatanagar). (1-7-1935).

414 NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore, Madras. (28-8-1934).

212 NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., 34, Ramaswami Street, George Town, Madras. (28-2-1933).

88 NAIK, Khandubhai Manibhai, G.D.A., National Insurance Building, 7, Council House Street, Calcutta. (25-10-1932).

406 NAIR, Chathukkat Karunakaran, G.D.A., Veliyanoor, Trichur (Cochin State). (30-6-1934).

680 NAIR, Kunnath Raghavan, Partner, Messrs. K. K. Thampan & Co., New Road, Cochin. (3-10-1937).

36 NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (1-7-1932).

731 NAOROJI, Rustam Ratanshaw, Messrs. Sorab S. Engineer and Company, Ismail Building, 381, Hornby Road, Fort, Bombay. (3-3-1938).

716 NARASIMHA RAO, Narkadamilly Lakshmi, C/o B. Purushottam, Esquire, G.D.A., R.A., 2/19, Armenian Street, Madras. (9-12-1937).

47 †NARASIMHAM, Gullapalli, Messrs. G. Narasimham & Co., Old Christian College Buildings, Post Box No. 24, Madras. (1-4-1932).

71 NARASIMHAM, Gullapalli Lakshmi, G.D.A., No. 8, Bunder Street, G.T., Madras. (17-12-1932).

711 NARASIMHAN, Appukkudal Venkatasubbier, 5, Adiappa Mudali Street, Purasawalkam, Madras. (2-12-1937).

541 NARASIMHAN, Kasturi Varadachari, M.A., 42, Tirukachinumbi Street, Conjeevaram, Chinglepet District, Madras Presidency. (13-1-1936).

102 NARAYAN, Venkataramaiyer Anantha, G.D.A., 7|18, R.S. Puram, Coimbatore. (12-1-1933).

375 NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., "Lalitha Sadan", 4, Bhagavanatam Gupta St., Theagarayanagar P. O., Madras. (7-3-1934).

601 NARAYANAMURTHY, Yanamandram, Asst. Accountant, Madras Race Club, Guindy, Saidapet P. O., Madras. (10-7-1936).

275 NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street, Madura. (5-7-1933).

109 NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam, Trichinopoly. (25-10-1932).

434 NARIMAN, Pestonji Ardeshir, G.D.A., Examiner of Accounts, Income Tax Offices, Jer Baug E, Block No. 23, Byculla, Bombay. (15-11-1934).

24 NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., Bansilalpet Kingsway, Secunderabad. (1-4-1933).

392 NATARAJAN, Subramania, G.D.A., 39, Kadalangudi Street, Kumbakonam, South India. (20-4-1934).

600 NATARAJAN, V., 8, New Street, Mambalam West, Thyagarayanagar Post, Madras. (10-7-1936).

144 NATESAN, Gopalakrishna Iyer, G.D.A., 11, Dabir Middle Street, Kumbakonam. (1-4-1933).

380 NATHANIEL, William, G.D.A., Messrs. William and Co., 1|6, Davidson Street, George Town, Madras. (1-4-1934).

177 NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., Messrs. D. N. Navder & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

742 NEELAKANTAN, E.S., 5, Errabalu Chetty Street, G. T., Madras. (4-5-1938).

121 NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (17-12-1932).

691 NISSIM, Nuriel James, Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Pherozshah Mehta Road, Fort, Bombay. (11-8-1937).

726 OGG, Ian Maclean, M.A., C.A., Messrs. A. F. Ferguson and Company, Allahabad Bank Building, Apollo Street, Bombay. (5-2-1938).

221 OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona, 2. (20-3-1933).

74 ORR, James, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

153 PAGDIVALA, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane, Bombay. (14-12-1932).

354 PALCHAUDHURI, Krishnaballabh, M.A., A.C.A., 8, Dalhousie Square, East, Calcutta. (30-10-1933).

708 PAMPA RAO, Ransubhe Narasingarao, Messrs. R. N. Pampa Rao & Co., Raichooti Buildings, Adoni (District Bellary). (5-11-1937).

654 PANCHANADAM, Kalpathi Viswanatha Iyer, 91, Venkitachala Mudaly Street, Roypetta, Madras. (22-1-1937).

299 PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday & Bajan, Naxsari Building, Hornby Road, Fort, Bombay. (7-7-1935).

628 PANDYA, Ambalal Chhaganlal, 401, Mint Street, George Town, Madras. (16-10-1936).

3 †PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (1-7-1932).

22 †PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh Circus, Lucknow. (1-7-1932).

390 PANDYA, Vidya Sagar, 7, Daryaganj, Delhi. (18-4-1934).

72 PARAMASIVAN, Subramania, B.A., G.D.A., Santhibhawan Chalapuram, Calicut. (1-8-1932).

548 PARASMESWARAN, Aiyalam Sundaram, B.A., G.D.A., Messrs. Peirce Leslie & Co., Ltd., Cochin. (30-1-1936).

404 PARASURAMA IYER, Trichur Subramania Iyer, B.Com., G.D.A., Superintendent, Office of the Accountant General, Bengal, Calcutta. (19-6-1936).

387 PAREKH, Abhechand Premchand, Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (12-4-1934).

64 PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Hamam House, Hamam Street, Fort, Bombay. (1-4-1933).

433 PARIKH, Shantilal Ranchhodlal, G.D.A., Devkaran Nanji Building, 17, Elphinstone Circle, Fort, Bombay. (15-11-1934).

664 PARMAR, Devchand Hargovind, G.D.A., 201, Princess Street, Kesar Building, Bombay. (11-4-1937).

421 PARTHASARATHI, Prankusam, G.D.A., Berhampur (Ganjam District). (11-12-1934).

2 †PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (1-4-1933).

319 PATEL, Dahyabhai Shankerbhai, G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (30-7-1933).

445 PATEL, Haribhai Ashabhai, G.D.A., Messrs. Haridas & Co., 105, Apollo Street, Fort, Bombay. (14-1-1935).

136 PATEL, Jehangir Hormusji, G.D.A., F.S.A.A., Tower House, Dadyseth Road, Chaupathy, Bombay. (25-11-1932).

551 PATEL, Manibhai Ishwarbhai, B.Com., G.D.A., Dhanukar Building, Block No. 64, Kalbadevi Post Office Lane, Bomanji Master Road, Bombay, 2. (1-7-1937).

459 PATELL, Jehangir Jamsetji, C|o The Western India Automobile Association, 8, Queen's Road, Bombay. (15-1-1936).

632 PAUL, Chandrakanta, B.Com., G.D.A., 46-B, Amherst Street, Calcutta. (11-11-1936).

722 PAVRI, Edulji Cavasji, B.Com., Patel House, Parsi Colony, Dadar, Bombay, 14. (20-1-1938).

261 PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Morarbhai Building, 43, Apollo Street, Fort Bombay. (1-4-1933).

86 PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., 217, Delisle Road, Bombay, No. 13. (20-3-1933).

117 PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (17-12-1932).

98 †PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

649 PITHAWALLA, Bomanshaw Munchershaw, G.D.A., 504|2, Ardeshir Irani Road, Poona, 2. (8-2-1937).

669 POLISHWALA, Nariman Ardeshir, G.D.A., 280, Bhiwandiwala House, Lohar Street, (West) Dhobitalao, Bombay. (3-5-1937).

321 PRASADA RAO, Cheruvu, G.D.A., Main Road, Vizagapatam. (3-8-1933).

427 PRICE, Ronald Geoffrey Noel, B.Sc. (Lond.), A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

63 PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town, Madras. (12-1-1933).

545 PYE, John Mitchell, A.S.A.A., Royal Exchange, 2, Clive Street, Calcutta. (21-3-1936).

255 QUADRI, Salyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi. (1-4-1933).

712 RAI, Raghu Nath, Messrs. R. Rai & Co., 10, Exchange Mansions, The Mall, Lahore. (2-12-1937).

40 RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

107 RAIJI, Parikshit Maganarai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

194 RAJAGOPAL, Nallam Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street, Erode. (20-2-1933).

442 RAJAGOPALAN, Conjeevaram, G.D.A., C|o Messrs. Price, Waterhouse, Peat & Co., B4, Clive Buildings, 8, Clive Street, Calcutta. (9-8-1935).

709 RAJAGOPALAN, Srinivasayyar, G.D.A., 2, Thandava Achari Street, Vepery, Madras. (6-11-1937).

207 RAJAGOPALAN, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Colombo. (1-4-1933).

106 RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (1-4-1933).

160 RAJAN, Nallam Chakaravarthi, G.D.A., 9|375, Variety Hall Road, Coimbatore. (1-4-1933).

317 RAJARAM, Krishnaswamy, G.D.A., Accountant, Bombay Suburban Electric Supply Ltd., Bandra, Bombay. (29-12-1934).

407 RAMACHANDRA IYER, G.S., G.D.A., Govindarajapuram Village, Kalpathi, Palghat, South Malabar. (2-7-1935).

574 RAMACHANDRA IYER, T.S., A.S.A.A., 45, Guruv-appa Chetty Street, Chintadripet, Madras. (21-4-1936).

514 RAMACHANRDA RAO, Kuchimanchi, G.D.A., Rajamundry, East Godavari District, Madras Presidency. (28-10-1935).

585 RAMACHANDRA RAO, Pottury, G.D.A., Sitasadan, Arundelpet, Guntur (Madras Presidency). (11-5-1936).

559 RAMACHANDRIAH, Vedam, G.D.A., C|o The Donation Union Link on Railways, 47, Cockburn Road, Bangalore. (24-3-1936).

720 RAMAKRISHNA AIYAR, K. Sivaram Krishnaiyar, Messrs. Ford Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (17-12-1937).

622 RAMAKRISHNAN, Chathapuram Sahasranama, B.A., G.D.A., C|o Messrs. Karikar and Aiyar, 25A., Thambu Chetty Street, Madras. (1-10-1936).

683 RAMAKRISHNAN, Mathur Sankaraier, G.D.A., No. 5, Madhavapuram, Mylapore, Madras. (5-7-1937).

277 RAMAN, Tattamagalam Subramania Iyer, G.D.A., Thiruvambady, Trichur (Cochin State). (2-6-1933).

97 RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street, Rangoon. (25-8-1932).

373 RAMARATNAM, Venkatarama, G.D.A., 26-A, Sankarapuram, Mylapore, Madras. (31-1-1934).

96 RAMASUBBA AIYAR, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., A.S.A.A., Secretary, Port Commissioners, Chittagong. (25-10-1932).

211 RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (28-2-1933).

227 RAMASWAMI AYYANGAR, Asur, B.Com., G.D.A., " Dayasadan ", North Road, P. O. Basavangudi, Bangalore. (1-4-1933).

384 RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Messrs. Ramaswamy & Swaminathan, Y M. I. A. Buildings, Armenian Street, Madras. (1-4-1934).

289 RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., Accountant, Messrs. T. Stanes & Co., Ltd., Coimbatore. (1-4-1934).

513 RAMASWAMY AIYAR, Venkatachala, B.A., G.D.A., 23, Ekambareswarer Agraharam, Park Town, Madras. (28-10-1935).

657 RANE, Deoram Rango, B.Com., Messrs. D. R. Rane & Co., Jalgaon, East Khandesh. (8-2-1937).

341 RANGANATHAN, Sambasiva, B.A., G.D.A., 6|12, Jail Road, Coimbatore. (2-10-1933).

171 RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street, Madras. (27-3-1933).

400 RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. Sankar & Swamy, Tuticorin. (21-5-1934).

471 RAO, Adige Umanath, B.A., G.D.A., Kodialbail, Mangalore. (1-4-1935).

448 RAO, Bagade Shantharam, B.A., G.D.A., Kodialbail, Mangalore. (14-1-1935).

665 RAO, Paranandi Ram Mohun, C|o The National Insurance Co., Ltd., 7, Council House Street, Calcutta. (12-4-1937).

143 RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road, Aligarh. (20-2-1933).

77 RAY, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

163 RAY, Basanta Kumar, B.Sc., G.D.A., 17, Mangoe Lane, Calcutta. (18-1-1933).

582 RAY, Ramaprasad, A.C.A., 7, Sreemohan Lane, Kalighat, Calcutta. (4-5-1936).

76 RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

438 RAY MOULIK, Anindya Kumar, B.Sc., G.D.A., Messrs. Ray Moulik & Co., 1-B, Old Post Office Street, Calcutta. (12-12-1934).

295 READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (18-6-1933).

69 REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (1-4-1933).

631 REID, James Theodore, C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Bombay. (27-10-1936).

417 RELLAN, Balkishan Mohirmal, G.D.A., Messrs. B. M. Rallan & Co., Basant Bhavan, Railway Road, Lahore. (3-10-1934).

237 RENGASWAMI, Melappalaiyam Sudarsan, B.A., G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, Tennur, Trichinopoly. (20-3-1933).

140 ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, Karachi. (22-2-1933).

626 ROWE, David Leslie Vivian, A.C.A., B-4, Clive Buildings, 8, Clive Street, Calcutta. (10-10-1936).

357 ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal, Berhampore (District Ganjam). (8-11-1933).

31 ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1 & 2, Old Post Office Street, Calcutta. (1-4-1933).

567 ROY, Amiya Mohon, B.Sc., A.S.A.A., 14-2, Clive Road, Calcutta. (15-4-1936).

745 ROY, Anil Kumar, B.A., Messrs. A. K. Roy and Company, 73, Vivekananda Road, Calcutta. (26-5-1938).

190 ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (20-3-1933).

265 ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (1-4-1933).

449 ROY, Hari Prosanna, B.Sc., G.D.A., Temple Chambers, 6, Old Post Office Street, Calcutta. (28-1-1935).

483 ROY, Jitendra Mohan, G.D.A., Messrs. J. M. Roy & Co., 14, Clive Street, Calcutta. (18-5-1935).

372 *ROY, Kiron Bihari, B.Sc., A.S.A.A., 63, Monoharpukur Road, Calcutta.

315 ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (13-10-1933).

447 ROY CHOUDHURY, Jyotirindra Nath, G.D.A., Messrs. Banerjea, Roy Choudhury & Co., 5, Hastings Street, Calcutta. (14-1-1935).

747 ROY CHOWDHARY, Harendra Kumar, B.Sc., A.S.A.A., 50A, Stephen House, Dalhousie Square, East, Calcutta. (26-5-1938).

454 ROY CHOWDHURY, Kshitish Chandra, G.D.A., Messrs. K. C. Roy Chowdhury & Co., 12, Dalhousie Square, East, Calcutta. (15-2-1935).

358 ROY CHOWDHURY, Kumarchandra, B.Sc., G.D.A., Messrs. Roy, Chaudhuri & Moitra, Temple Chambers, 6, Old Post Office St., Calcutta. (9-11-1933).

402 RUDRA, Asit Baran, B.Sc., B.L., G.D.A., Messrs. Paul & Rudra, 17, Naren Villa, Jalpaiguri. (30-6-1934).

276 SARDAR, Shaikh Husain, G.D.A., Messrs. & Co., Chataiwalla Building, 186-190, Musjid Bunder Road, Bombay. (12-4-1933).

751 SAHA, Asutosh, B.Sc., Messrs. Fitch and Company, Limited, Mussoorie (U. P.). (18-6-1938).

452 SAHA, Gopal Chandra, B.Sc., G.D.A., P.-14, Scheme, No. XXXIII, Lansdown Road Extension, Ballygunge, Calcutta. (17-2-1937).

589 SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus, Block G. 2, New Delhi. (27-5-1936).

246 SAHGAL, Amrit Lal, B.A., LL.B. (Hons.), A.C.A., Assistant Secretary to the Government of India, Department of Commerce, and Secretary, Indian Accountancy Board, Simla|New Delhi. (1-4-1933).

690 SAIN, Jogesh Chandra, M.A., B.L., C|o Messrs. Ray and Ray, 6, Church Lane, Calcutta. (4-8-1937).

281 SAMBAMURTI, Melakkaveri Natesa Iyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., P. O. Box 210, The Imperial Bank Buildings, Fort, Colombo. (2-9-1933).

409 SAHBIAH, Kannapaddy Sitharama, G.D.A., 159, P-4-A, Lansdown Road Extension, Kalighat, Calcutta. (30-7-1934).

405 SANKARAN, G., G.D.A., Messrs. Rajamany and Sankaran, First Agraharam, Salem. (18-6-1934).

411 SANKARAN, Natesa, G.D.A., National Insurance Building, P. B. 156, Madras. (30-7-1934).

150 SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (14-12-1932).

500 SANYAL, Nripendranath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (1-8-1935).

396 SARKAR, Kshitish Chandra, B.Com., G.D.A., 75|1, Stephen House, Calcutta. (9-5-1934).

73 SARKAR, Narendranath, M.A., F.S.A.A., 14, Ritchie Road, Ballygunge, Calcutta. (1-7-1937).

621 SARKAR, Sudhindra Nath, B.Sc., G.D.A., 18, Beadon Street, Calcutta. (28-9-1936).

28 SARMA, Ganapathy Ramachandra, G.D.A., " Manoranjuni ", No. 25, St. John's Road, Bangalore. (30-8-1932).

118 SARMA, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

112 SARMA, Viswanadham Sundra Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

564 SAROVAR, Vasudevarao Devannahalli, G.D.A., C|o Mr. K. V. Laxman Rao, R.A., Auditor, Bellary. (1-4-1936).

196 SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street, Madras. (1-4-1933).

80 SEN, Chitta Ranjan, B.Sc., G.D.A., Messrs. C. R. Sen & Co., 14, Clive Street, Calcutta. (25-8-1932).

304 SEN, Jitendranath, A.S.A.A., 5, Hastings Street (Top Floor), Calcutta. (22-5-1933).

560 SEN, Prabhat Kumar, A.C.A., Messrs. Sur & Sen, 1-B, Old Post Office Street, Calcutta. (25-3-1936).

311 SEN, Santosh Kumar, A.S.A.A., Messrs. Kar Sen & Co., 9, Hastings Street, Calcutta. (13-7-1933).

606 SEN GUPTA, Sitala Charan, M.A., G.D.A., 10, Old Post Office Street, Calcutta. (31-7-1936).

536 SEN GUPTA, Sudhansu Mohan, B.Sc., G.D.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (9-1-1936).

208 SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (1-4-1933).

95 SEN GUPTA, Surendra Nath, G.D.A., 63, Rashbehari Avenue, P. O. Kalighat, Calcutta. (1-4-1933).

120 SESHADRI, Mathur Sankarayyar, B.A., G.D.A., Brahmin Extension, Coimbatore. (17-12-1932).

340 SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street, Madura. (13-9-1933).

326 SETH, Parmeshwari Das, B.A., G.D.A., Commercial Account, Department of Commerce, Government of India, Simla|New Delhi. (13-7-1933).

39 SETHNA, Kaikhasru Dinshawji, G.D.A., 9, Bakehouse Lane, Fort, Bombay. (25-10-1932).

198 SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (20-3-1933).

174 SHAH, Chandulal Muljibhai, G.D.A., 1275, Kanji Divan's Khancha, Raja Mehta's Pole, Ahmedabad. (18-1-1933).

385 SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messrs. Chandulal & Co., 172-174, Hornby Road, Fort, Bombay. (22-12-1934).

443 SHAH, Chhogmal Nopai, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (23-1-1935).

79 SHAH, Chhotalal Harivallabhdas, G.D.A., Bharucha Building, 1st Floor, Princes Street, Bombay. (25-8-1932).

682 SHAH, Jayant Motilal, B.Com., Sankdi Sheri, Ahmedabad (28-6-1937).

531 SHAH, Jinabhai Gopalji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (2-1-1936).

415 SHAH, Khimji Kunverji, G.D.A., Messrs. Khimji Kunverji & Co., 78, Bombay Mutual Building, Hornby Road, Fort, Bombay. (3-12-1934).

619 SHAH, Narandas Mohanlal, Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalvadevi Road, Bombay, 2. (18-9-1936).

128 SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

197 SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street, Madras. (1-4-1933).

179 SHAH, Ramanlal Govindlal, B.Com., G.D.A., 476, Sankdi Shery, Ahmedabad. (1-4-1933).

615 SHAH, Somechand Madhavlal, C|o Administrator General's Office, Top Floor, Development Directorate, Old Custom House Yard, Fort, Bombay. (6-9-1936).

399 SHAREEF, Khizr Ali, G.D.A., Chief Auditor, Co-operative Department, H. E. H. the Nizam's Government, Hyderabad (Deccan). (1-7-1937).

537 SHARMA, Durgadas, G.D.A., Messrs. D. Sharma & Co., 26, The Mall, Lahore. (9-1-1936).

37 SHARMA, Pandit Naurang Ray, Diggi Street, Beawar (Ajmer-Merwara). (1-7-1932).

52 SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (1-4-1933).

126 SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-4-1933).

158 SIDDIQUI, Habib Ahmed, G.D.A., Messrs. Habib & Co., Chataiwalla Building, 186|90, Musjid Bunder Road, Bombay. (20-2-1933).

566 SINHA, Biman Bhusan, B.A., G.D.A., C|o Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (6-4-1936).

480 SITRAMANJANEYULU, Chintalapati, G.D.A., C|o Mr. S. N. Sikha, Fort Chambers, Hamam Street, Fort Bombay. (16-5-1935).

668 SIVABOGAM, (Miss) R., B.A., Messrs. Sastri and Shah, Armenian Street, Madras. (26-4-1937).

280 SIVARAM, Lakshmana, G.D.A., 66, South Avanimoola Street, Madura. (20-6-1933).

165 SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A., Chathapuram, Kalpathy, Palghat. (20-2-1933).

674 SMAILES, John, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (15-5-1937).

391 SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (15-1-1936).

9 SODHBANS, Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (5-8-1932).

44 SOHONY, Hari Shanker, B.Com., G.D.A., 340, South Kasba Peth, Sholapur. (30-8-1932).

693 SOMAIYA, Jivraj Lalji, G.D.A., Messrs. Jivraj and Company, 317, Kalbadevi Road, Opposite Swadeshi Market, Bombay. (4-9-1937).

254 SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place, New Delhi. (31-3-1933).

247 SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road, Lahore. (1-4-1933).

23 SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (5-8-1932).

637 SOUNDARARAJAN, Vengarai Varadaraja Aiyangar, "Sri Nilayam", North Maravaneri Extension, Salem (South India). (27-11-1936).

547 SOUNDRARAJA AYYANGAR, Valayakaranai, B.A., G.D.A., 6, Sunkurama Chetty Street, George Town, Madras. (30-1-1936).

200 SREENIVASAN, Nallan Chakravarthy, G.D.A., South Street, Karur. (1-4-1933).

272 SRINIVASA IYER, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street, Erode. (7-4-1933).

652 SRINIVASAN, K. V., B.Sc., 17, Rajaratnam Street, Kilpauk, Madras. (22-1-1937).

608 SRINIVASAN, Mandayam Govindappan, G.D.A., Vontikoppal, Mysore. (9-8-1936).

577 SRINIVASAN, Melappalayam Sundarsanam, Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", R. S. Puram, Coimbatore. (23-4-1936).

204 SRINIVASAN, Simile Krishnaiyar, B. Com., 202, Sea Street, Colombo (Ceylon). (1-4-1933).

119 SRINIVASARAGHAVAN, Ananthakrishnapuram Narayanaiyengar, G.D.A., 14, Nadu Street, Mylapore, Madras. (17-12-1932).

717 *STEVENS, Edward Frederick, A.C.A., C|o Messrs. Gillanders, Arbuthnot and Company, 8, Clive Street, Calcutta.

614 SUBBACHAR, Dindigul Venkatanarasimha, 219, Raja Street, Coimbatore. (24-8-1936).

245 SUBBARAMA IYER, Kizakkencherry Narayanapattar. G.D.A., 30, Linga Chetty Street, Madras. (1-4-1933).

429 SUBBARAMAN, S., B.A., G.D.A., C|o The Mysore Lamp Works Ltd., Asiatic Buildings, Kampegowda Road, Bangalore City. (7-11-1934).

302 SUBBARAMAN, Tarakad Ranganatha, G.D.A., 7|97, R. S. Puram, Coimbatore. (16-10-1934).

225 SUBBARATHNAM, Kadathur Visvanatha, G.D.A., 6|23, Avanashi Road, Coimbatore. (1-4-1933).

316 SUBBA RAU, Mysore, B.A., LL.B., G.D.A., Rameshwar Buildings, Nagarthpet, Bangalore City. (27-7-1933).

457 SUBRAHMANIYA, Dharwar Subravati, G.D.A., Messrs. D. S. Subrahmaniya & Co., No. 96, Rameshwara Temple Road, Chamarajendra Pet, Bangalore City. (25-2-1935).

243 SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyer & Co., 1|99, Godown Street, Madras. (24-3-1933).

57 SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Linghachetti Street, Madras. (1-4-1933).

94 SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (25-8-1932).

403 SUBRAMANIAM, Kizhakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch), Lahore. (1-7-1936).

546 SUBRAMANIAN, Krishna Iyer, B.A., 10, Tank Square, Madura. (27-2-1936).

736 *SUKTANKAR, Anand Shantaram, G.D.A., J. K., Building, No. 2, 2nd Floor, Block No. 13, Gamdevi, Bombay.

300 SUNDARARAJAN, Mandyam Veerambudi, B.A., A.S.A.A., 11, Car Street, Triplicane, Madras. (17-5-1933).

554 SUR, Purnanka Mohan, A.S.A.A., Messrs. Sur & Sen, 1-B, Old Post Office Street, Calcutta. (16-3-1936).

474 SURTI, Jehangir Dhunjibhoy, G.D.A., Messrs. J. D. Surti & Co., 76, Gowalia Tank Road, Bombay. (1-4-1935).

428 SURYANARAYANA IYER, Subbuswami, G.D.A., General Manager, The India Coy., Ltd., " Taylor's yard ", 17, Mount Road, Madras. (2-11-1934).

330 SUTARIA, Phiroz Kavasji, B.A., G.D.A., Post Box No. 1, Rangoon. (22-9-1933).

701 SWAMINADHAN, Viswanadha, B.A., Messrs P. N. S. Aiyar and Company, Registered Accountants, 10-A, Jaffer Syrang Street, General Post Office, Madras. (26-10-1937).

145 SWAMINATHAN, Srinivasa, G.D.A., Messrs. Ramaswamy & Swaminathan, Y. M. I. A. Buildings, Armenian Street, Madras. (20-2-1933).

56 TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

344 TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road, Lahore. (3-10-1933).

506 TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., R. B. Udhawdas, Tarachand Building, Bunder Road, Karachi. (26-8-1935).

692 TANDON, Pyara Lal, A.S.A.A., Messrs. S. B. Billimoria and Company, The Mall, Cawnpore. (30-8-1937).

640 TANEJA, Raghubir Lal, Messrs Taneja Bhatia & Co., 4, Temple Road, Lahore. (3-2-1938).

352 TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Buildings, Apollo Street, Bombay. (23-10-1933).

266 *TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, General Manager, The Punjab National Bank, Ltd., Lahore.

35 TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., Salisbury House, 3|1, Bankshall St., Calcutta. (1-7-1932).

395 TAYLOR, Geoffrey Whitworth, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (19-6-1936).

257 THACKER, Jamnadas Vasanji, G.D.A., Lentin Chambers, Dalal Street, Fort, Bombay. (1-4-1933).

653 THAKKAR, Ambalal Shivlal, Messrs. Ambalal Thakkar & Co., East and West Building, 49, Apollo Street, Fort, Bombay. (22-1-1937).

486 THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. Jayantilal Thakkar & Co., 111, Esplanade Road, Fort, Bombay. (1-6-1935).

195 THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram P. O., Kalpathi, Palghat (South Malabar). (20-2-1933).

134 THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186, Colombo (Ceylon). (1-4-1933).

532 TIRUMALA RAO, Desapandi, G.D.A., 1-18, Car Street, Triplicane, Madras. (6-1-1936).

127 TITY, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort, Bombay. (1-4-1933).

146 TOFT, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

648 TRIVEDI, Dhirajlal Shankerlal, Messrs. D. S. Trivedi & Co., Post Box No. 487, Mombasa, Kenya (Br. E. Africa). (2-1-1937).

569 †TULLY, William Scarth Carlisle, A.C.A., Messrs. Gillanders, Arbuthnot & Co., P. O. Box 174, Clive Street, Calcutta. (17-4-1936).

378 UBAIDULLA, A. Mohamed, G.D.A., Messrs. A. M. Ubaidulla & Co., 97, Angappa Naick Street, Muthialpet, George Town, Madras. (13-3-1934).

334 UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (8-8-1933).

558 VACHHA, Homy Jamshedji, A.C.A., A.S.A.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (23-3-1936).

646 VAIDYANATHAN, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Hindustan Times Building, Burn Bastian Road, Delhi. (16-1-1937).

113 VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate, Delhi. (1-4-1933).

534 VAISH, Jai Narayan, M.A. (Com.), G.D.A., 56, Ramnagar, Qutub Road, New Delhi. (9-1-1936).

490 VAISH, Shiam Behari Lal, B.Com., LL.B., G.D.A., Messrs. S. Vaish & Co., 44|325, Meston Road, Cawnpore. (25-6-1935).

496 VAITHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thambu Chetti Street, Madras. (8-7-1935).

655 VARERKAR, Mukund Vinayakrao, Sion, Bombay, 22. (22-1-1937).

487 VARMA, Kerala, M.A., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (1-7-1935).

523 VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (6-12-1935).

562 VARTAK, Keshav Mahadev, A.S.A.A., G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway, Nagpur. (1-4-1936).

450 VASA, Kanji Khetsi, G.D.A., Messrs. M. J. Sheth & Co., Bharucha Building, Princess Street, Bombay. (6-2-1935).

750 VASUDEVAN, S., G.D.A., Sekkalai Road, Karaikudi (Ramnad District). 6-6-1938).

168 VATSARAJ, Mukundray Karasanji, G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort, Bombay. (18-1-1933).

458 VEERARAGHAVAN, C.V., G.D.A., 13|275, Raja Street, Coimbatore. (27-2-1935).

355 VENKATAKRISHNAN, Srinivasa, G.D.A., Indira Bhuvan, Matunga, Bombay. (2-11-1933).

685 VENKATARAMAN, Dharapuram Narsimhaiyengar, G.D.A., Messrs. S. Zaman and Company, 128, Phayre Street, Rangoon. (8-7-1937).

576 VENKATARAMAN, K., G.D.A., Messrs. Raman and Sarma, 317, Lingha Chetty Street, George Town, Madras. (23-4-1936).

291 VENKATARAMAN, Ramaswamy, G.D.A., 120, Karuppa Gownden Street, Coimbatore. (6-6-1933).

719 VENKATARAMAN, Subrahmania, Messrs. P. N. S. Aiyar and Company, Registered Accountants and Auditors, Dalziel, The Mall, Simla. (16-12-1937).

337 VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street, Madras. (2-9-1933).

550 VENKATESA AIYAR, Ramachandra, G.D.A., Messrs. Karikar and Aiyar, 25A, Thambu Chetty Street, Madras. (20-2-1936).

16 VENUGOPAL, N. V., G.D.A., Messrs. Rowe & Pal, 5, Royal Exchange Place, Calcutta. (30-8-1932).

419 VEPARI, Natvarlal Jekishandas, G.D.A., Readymoney Mansion, Church-gate Street, Fort, Bombay. (12-12-1934).

42 VICCAJEE, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933).

714 VISVANATHAN, E.D., B.A., G.D.A., 16, Moor Street, Second Line Beach, Madras. (2-12-1937).

715 VISVANATHAN, Sanapparatti Venkatarama, Messrs. M. S. Krishnaswami and Jagannathan, 183, Mount Road, Madras. (2-12-1937).

138 VISVANATHAN, Thiruvarambur Subramania, G.D.A., Messrs. V. Nathan & Co., 577, Pycrofts Road, Triplicane, Madras. (12-1-1933).

242 VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).

611 VORA, Morarji Nenshi, Laxminarayan Lane, Ghatkopar (District Thana). (20-8-1936).

563 VRIDHACHALAM, Narayana, G.D.A., Messrs. Hariachar & Vridhachalam, 16, Sankurama Chetty Street, G.T., Madras. (1-4-1936).

478 WARERKAR, Bhaskar Vishnu, G.D.A., Messrs. J. K. Parulkar & Co., 31-33, Hummum Street, Fort, Bombay. (16-5-1935).

58 †WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

139 WILCOX, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (22-2-1933).

635 WILSON, Ian Birrell, A.C.A., C/o Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (12-11-1936).

328 *WONFOR, Herbert Ison, A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12, Madras.

181 YOUNIE, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

253 †ZAMAN, Syed-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (1-4-1933).

TOPOGRAPHICAL LIST.

INDIA.

ASSAM.

Dibrugarh.

456 GRAY, Hugh Percival, C.A., Dibru-Sadiya Railway Agents' Office.

BENGAL.

Baranagore (Distt. 24-Parganas).

479 GUPTA, Jitendra Nath, B.A., G. D. A.

Barisal.

206 CHAKRAVARTI, Debendranath, M.A., B.L., G.D A., Katpatty.

Calcutta.

728 AIYAR, Ramakrishna Venkatarama, Messrs. R. V. Aiyar & Co., 12, Dalhousie Square.

412 ARTHUR, Robert Scott, C.A., C|o Messrs. Lovelock & Lewis, 4, Lyons Range.

633 AYYAR, A. Ramaswamy, B.A., G.D.A, C|o The New India Assurance Company, Ltd., 9, Clive Street.

491 BANDOPADHYAY, Hiran Kumar, B.A., G.D.A., 12, Old Post Office Street.

210 BANDYOPADHYAY, Sachindra Nath, M.A., B.Com., G.D.A., Messrs. Banerjea, Roy Choudhury & Co., 5, Hastings Street.

662 BANERJEE, Profulla Sankar, B.Sc., G.D.A., 10|A.R.G., Kar Road, Shambazar.

552 BANERJI, Dhirendra Nath, A.S.A.A., Messrs. Afzal Banerjee & Co., 22, Canning Street.

733 BARDHAN, Pares Chandra, B.Com., Messrs. P. C. Bardhan & Co., Gooptu Mansions, 84-A, Clive Street.

461 BARNES, Harry Leslie, A.C.A., C|o Messrs. Lovelock and Lewes, 4, Lyons Range.

413 BASU, Amulya Chandra, B.Com., B.L., G.D.A., Messrs. A. Basu & Co., 12, Vidyasagar Street.

729 BASU, Debabrata, B.Sc., C.A., A.S.A.A., Messrs. D. Basu & Co., 10, Old Post Office Street.

89 BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., Salisbury House, 3|1, Bankshall Street.

473 BASU, Manindranath, B.Sc., G.D.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street.

634 BASU, Panchanan, 57, Manicktolla Spur.

672 BASU, Prodyot Kumar, B.Sc., A.S.A.A., I-B., Old Post Office Street.

Calcutta—contd.

518 BASU, Sisir Kumar, B.A., A.S.A.A., Messrs. S. K. Basu & Co. Temple Chambers, 6, Old Post Office Street.

41 BATLIBOI, Sorab Rustamji, F.S.A.A., Messrs. S. R. Batliboi & Co. 1-B, Old Post Office Street.

597 BHATTACHARYEA, Kalinarayan, *B.Sc., G.D.A., 59|C, Pratapaditya Road, Kalighat, P. O.*

13 CARTER, Edwin John, *A.C.A., Messrs. Lovelock & Lewes, 4, Lyons* Range.

499 CHAKRAVARTI, Benoybrata, *A.S.A.A., 29, Wards Institution* Street, P. O. Beadon Street.

481 CHAKRAVARTI, Bibhutibhusan, B.Com., A.S.A.A., Messrs. Chakravarti, Choudhury & Co., 2, Church Lane.

269 CHAKRAVARTI, Janardon Chandra, B. Com., G.D.A., 29, Sadananda Road, Kalighat.

331 CHAKRAVARTY, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh Guha & Co., Commercial House, 15, Clive Street.

193 CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 10, Old Post Office Street.

603 CHATTERJEE, Debi Prosanna, A.S.A.A., 87, Lower Circular Road.

371 CHATTERJEE, Saral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street.

754 CHATTERJI, Guru Prosad, B.Sc., A.S.A.A., 25, Jatin Das Road, Post Office, Kalighat.

590 CHATTERJI, Ramesh Chandra, B.Sc., B.L., G.D.A., 32, Huzuri Mull Lane, P. O. Entally.

512 CHATTERJI, Shyama Charan, B.Com., G.D.A., 13, Grosvenor House.

539 CHATTOPADHYAY, Kumudbandhu, G.D.A., 43, Anathnath Deb Lane, Belgachia.

50 CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12|1, Old Post Office Street.

339 CHOUDHURI, Birbhadra Chandra, 39, Hazra Road, Ballygunge.

612 CHOUDHURI, Nirendralal, B.Com., G.D.A., Messrs. N. Choudhury & Co., 61, Bowbazar Street.

666 CHOUDHURY, Naresh Chandra, B.Sc., A.S.A.A., 26|C, Creek Row.

53 CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane.

555 CHOUDHURY, Sitesh Chandra, B.Sc., G.D.A., 1B, Ram Hari Ghosh Lane, Amherst Street Post Office.

353 CRAWSHAW, Joseph Sykes, A.C.A., C|o Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square.

Calcutta—contd.

484 CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street.

180 DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street.

25 DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street.

38 DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square, East.

27 DAS, Jyotish Chandra, B.Sc. (U.S.A.), 86, Clive Street.

520 DAS, Mohini Mohan, B.Sc., G.D.A., C|o Bengal Insurance and Real Property, Co., Ltd., 2, Church Lane.

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724 DAS GUPTA, Sailendra Nath, B.Sc., 162, Bowbazar Street.

543 DATTA, Kalyan Kumar, B.Sc., A.S.A.A., Messrs. K. K. Datta & Co., 95|1, Garpar Road.

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418 DATTA, Surendra Nath, B.Com., G.D.A., Messrs. S. N. Datta & Co., 53|1, Shyampooker Street.

228 DAVAR, Maneck Ardeshir, M.A., L.L.B., F.S.A.A., Messrs. Maneck A. Davar & Co., 100, Clive Street.

696 DAY, Birendra Kumar, 20 Durmahatta Street.

114 DAY, Subodh Kumar, A.S.A.A., Messrs. S. K. Day & Co., ' Queen's Mansion ', 30, Elgin Road.

26 DEB, Malay Kumar, B.Sc., G.D.A., 8|2, Hastings Street, 1st Floor, Rooms Nos. 21 & 22.

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233 DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 98|4, Clive Street.

583 EASSON, John Whitton, A.C.A., Messrs. Gillanders Arbuthnot & Co., 8, Clive Street.

570 FETTES, Kenneth Richard, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street.

125 GANGULI, Debendra Nath, Messrs. Ganguli, Mukherjee & Co., 12|1, Old Post Office Street.

292 GHOSH, Anil Kumar, G.D.A., C|o Messrs. Anil Ghosh & Co., 10, Old Post Office Street.

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267 GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street.

314 GHOSH, Siddhartha Kumar, B.Sc., A.S.A.A., 10, Old Post Office Street.

687 GHOSH, Sudhir Kumar, C|o Messrs. S. K. Mitter and Company, 84-A, Clive Street.

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743 GUHA, Bani Kanta, B.A., 10, Indra Roy Road, Bhowanipur.

244 GUHA, Biswaranjan, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street.

568 GUHA, Brajes Chandra, B.Com., Messrs. B. Guha & Co., 5 & 6 Hare Street.

584 GUHA, Partul Chandra, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street.

527 GUHA, Sudhir Chandra, B.A., G.D.A., C|o Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15, Clive Street.

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525 . KHANDELWAL, Hariprasad, B.Com., (London), A.C.A., C|o Messrs. H. P. Khandelwal & Co., Temple Chambers, 6, Old Post Office Street.

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129 MAJUMDER, Narendra Kumar, M.A., G.D.A., Registrar of Joint Stock Companies, Bengal, 3, Government Place, West.

607 MAJUMDER, Rabindra Nath, B.Com., 7, Old Post Office Street.

408 MAJUMDER, Ramesh Chandra B.Sc., G.D.A., 153, Dharmtalla Street.

81 MASTER, Nariman Fakirji, A.S.A.A., 265, Bow Bazar Street.

671 MAZUMDAR, Satis Chandra, B.A., G.D.A., 17|2, Jhamapukar Lane.

14 †MITCHELL, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range.

488 MITRA, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore.

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497 MITRA, Sailendra Nath, A.C.A., 1, Grants Lane.

349 MITRA, Sudhansu Kumar, B.Com., G.D.A., 1|6, Rupchand Mukherji Lane, Bhawanipur.

15 MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A, Clive Street.

528 MOITRA, Debendra Lal, G.D.A., Messrs. Roy, Choudhri and Moitra, Temple Chambers, 6, Old Post Office Street.

61 MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings.

8 MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor).

6 MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor).

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323 MUKHERJEE, Bhupendra Narayan, B.Com., G.D.A., 8|2, Hastings Street.

753 MUKHERJEE, Bimal Charan, A.S.A.A., 2, Nyayaratna Lane, Shambazar.

Calcutta—contd.

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369 MUKHERJI Prafulla Kumar, G.D.A., Messrs. Ganguli Mukherji & Co., " Nilkutir ".

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274 †GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., Svarnasan, P. O. Bankipore.

70 MAITRA, Phanindra Bhusan, B.Com., G.D.A., Messrs. P. B. Maitra & Co., P. O. Bankipore.

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670 LAKHIA, Chandraprasad Ratilal, B.Com., G.D.A., Messrs. Lakhia Desai & Co., Chaturbhuj Bhuvan, Gandhi Road.

Ahmedabad—contd.

141 MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opp. Fuvara, Gandhi Road.

510 MEHTA, Bhaidas Manilal, G.D.A., Reid Road.

174 SHAH, Chandulal Muljibhai, G.D.A., 1275, Kanji Divan's Khancha, Raja Mehta's Pole.

682 SHAH, Jayant Motilal, B.Com., Sankdi Sheri.

179 SHAH, Ramanlal Govindlal, B.Com., G.D.A., 476, Sankdi Shery.

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530 KULKARNI, Datto Bhaurao, G.D.A., Messrs. D. B. Kulkarni & Co.

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501 AGARWAL, Narainlal, G.D.A., Messrs. Narainlal Agarwal, & Co., Opp. Bhatia Mahajan Wadi, 395, Kalbadevi Road.

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596 AVASIA, Hom Framji, Tardeo Terrace, Tardeo Road.

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673 BAJAN, Sorab Burjorji, B.Com., G.D.A., c|o The Indian Hotels Co., Ltd., Taj Mahal Hotel.

Bombay—contd.

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599 BARIA, Kaikhushru Eduljee, B.Com., G.D.A., A.S.A.A., Cooper Building, 617-B, Dhobi Talao.

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32 BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort.

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161 BHAGWAT, Pandurang Gangadhar, G.D.A., Messrs. P. G. Bhagwat & Co., Commissariat Buildings, Hornby Road, Fort.

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248 BHARUCHA, Ratansha Shapurji, G.D.A., No. 646, Dhobitalao.

516 BHARUCHA, Sorab Khurshedji, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort.

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350 BHATT, Mohanlal Jagjivan, G.D.A., Khetwadi, 2nd Lane, Badrikashram, 4th Floor.

30 BILIMORIA, Bapuji Burjorji, G.D.A., Messrs. S. B. Billimorria & Co., 113, Esplanade Road.

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Bombay—contd.

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485 MEHTA, Pallonji Naswanji, A.S.A.A., Messrs. Rustomji N. Mehta & Co., Postal Press Building, 76, Tamarind Lane, Fort.

59 MEHTA, Ramprasad Chimanlal, F.S.A.A., Jariwala Building, Hughes Road.

507 MEHTA, Ratanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, No. 6, Sukhadvala Building, Ravelin Street, Hornby Road, Fort.

309 MERCHANT, Minocher Hiraji, G.D.A., Messrs. M. H. Merchant & Co., 14, Hamam Street, Fort.

240 MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street.

60 MODI, Behramji Manekji, B.Com., F.S.A.A., Registrar of Joint-Stock Companies, Old Customs House Yard, Fort.

476 MODY, Nowroji Rustamji, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street.

731 NAOROJI, Rustam Ratanshaw, Messrs. Sorab S. Engineer and Company, Ismail Building, 381, Hornby Road, Fort.

434 NARIMAN, Pestonji Ardeshir, G.D.A., Examiner of Accounts, Income-Tax Offices, Jer Baug E., Block No. 23, Byculla.

177 NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., Messrs. D. N. Navder & Co., Motlibai Wadia House, 118—120, Parsi Bazar Street, Fort.

121 NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort.

691 NISSIM, Nuriel James, Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort.

726 OGG, Ian Maclean, M.A., C.A., Messrs. A. F. Ferguson and Company, Allahabad Bank Building, Apollo Street.

153 PAGDIVALA, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane.

299 PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort.

Bombay—contd.

64 PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Hamam House, Hamam Street, Fort.

433 PARIKH, Shantilal Ranchodlal, G.D.A., Devkaran Nanji Building, 17, Elphinstone Circle, Fort.

664 PARMAR, Devchand Hargovind, G.D.A., 201, Princess Street, Kesar Building.

2 †PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel & Patel, Kermani Buildings, Hornby Road, Fort.

319 PATEL, Dahyabhai Shankarbhai, G.D.A., Messrs. Patel & Patel, Kermani Buildings, Hornby Road, Fort.

445 PATEL, Haribhai Ashabhai, G.D.A., Messrs. Haridas & Co., 105, Apollo Street, Fort.

136 PATEL, Jehangir Hormusji, G.D.A., F.S.A.A., Tower House, Dadyseth Road, Choupathy.

551 PATEL, Manibhai Ishwarbhai, B.Com., G.D.A., Dahanukar Building, Block No. 64, Kalbadevi Post Office Lane, Bomanji Master Road.

459 PATELL, Jehangir Jamsetji, C|o, The Western India Automobile Association, 8, Queen's Road.

722 PAVRI, Edulji Cavasji, B.Com., Patel House, Parsi Colony, Dadar.

261 PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassobhoy, Morarbhai Building, 43, Apollo Street, Fort.

86 PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., 217, Delisle Road.

117 PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

669 POLISHWALA, Nariman Ardeshir, G.D.A., 280, Bhiwandiwala House, Lohar Street, (west), Dhobitalao.

40 RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

107 RAIJI, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

317 RAJARAM, Krishnaswamy, G.D.A., Accountant, Bombay Suburban Electric Supply Ltd., Bandra.

720 RAMAKRISHNA AIYAR, K. Sivaram Krishnaiyar, Messrs. Ford Rhodes and Parks, Bank of Baroda Building, Apollo Street.

631 REID, James Theodore, C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street.

276 SADAR, Shaikh Husain, G.D.A., Messrs. Habib & Co., Chataiwalla Building. 186-190, Musjid Bunder Road.

39 SETHNA, Kaikhasru Dinshawji, G.D.A., 9, Bakehouse Lane, Fort.

Bombay—contd.

198 SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort.

385 SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messrs. Chandulal & Co., 172-174, Hornby Road, Fort.

443 SHAH, Chhogmal Nopaji, G.D.A., Messrs. Chhogmal & Co., 16 Apollo Street, Fort.

79 SHAH, Chhotalal Harivallabhdas, G.D.A., Bharucha Building, 1st Floor, Princess Street.

531 SHAH, Jinabhai Gopalji, G.D.A., Messrs. Chhogmal & Co., 16 Apollo Street, Fort.

415 SHAH, Khimji Kunverji, G.D.A., Messrs. Khimji Kunverji & Co., 78, Bombay Mutual Building, Hornby Road, Fort.

619 SHAH, Narandas Mohanlal, Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalbadevi Road.

128 SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal & Shah, 49, Apollo Street, Fort.

615 SHAH, Somchand Madhavlal, C|o Administrator General's Office, Top floor, Development Directorate, Old Custom House Yard, Fort.

52 SHARP, Charles, Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street.

126 SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

158 SIDDIQUI, Habib Ahmad, G.D.A., Messrs. Habib & Co., Chataiwalla Building, 186|90, Musjid Bunder Road.

480 SITARAMANJANEYULU, Chintalapati, G.D.A., c|o Mr. S. N. Sikha, Fort Chambers, Hamam Street, Fort.

674 SMAILES, John, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street.

693 SOMAIYA, Jivraj Lalji, G.D.A., Messrs. Jivraj and Company, 317, Kalbadevi Road, Opposite Swadeshi Market.

23 SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort.

736 *SUKTANKAR, Anand Shantaram, G.D.A., J. K. Building, No. 2, 2nd Floor, Block No. 13, Gamdevi.

474 SURTI, Jehangir Dhunjibhoy, G.D.A., Messrs. J. D. Surti & Co., 76, Gowalia Tank Road.

56 TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

352 TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Buildings, Apollo Street.

Bombay—contd.

257 THACKER, Jamnadas Vasanji, G.D.A., Lentin Chambers, Dalal Street, Fort.

653 THAKKAR, Ambalal Shivlal, Messrs. Ambalal Thakkar & Co., East and West Building, 49, Apollo Street, Fort.

486 THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. Jayantilal Thakkar & Co., 111, Esplanade Road, Fort.

127 TITY, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort.

558 VACHHA, Homy Jamshedji, A.C.A., A.S.A.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

655 VARERKAR, Mukund Vinayakrao, Sion.

450 VASA, Kanji Khetsi, G.D.A., Messrs. M. J. Sheth & Co., Bharucha Building, Princess Street.

168 VATSARAJ, Mukundray Karasanji, G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort.

355 VENKATAKRISHNAN, Srinivasa, G.D.A., Indira Bhuvan, Matunga.

419 VEPARI, Natvarlal Jekishandas, G.D.A., Readymoney Manson, Churchgate Street, Fort.

478 WARERKAR, Bhaskar Vishnu, G.D.A., Messrs. J. K. Parulkar & Co., 31-33, Hamam Street, Fort.

58 †WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

139 WILCOX, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

Broach.

595 DASTUR, Dara Nasarvanji, A.S.A.A., G.D.A., Logan Slope.

Jalgaon (East Khandesh).

657 RANE, Deoram Rango, B.Com., Messrs. D. R. Rane & Co.

Kolhapur.

436 BHAGWAT, Raghunath Bhaskar, G.D.A., Messrs. R. B. Bhagwat & Co., Gangavesa.

Poona.

332 APTE, Gopal Dattatraya, B.A., G.D.A., New Kitab Bdg., Laxmi Road.

279 DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903-B, Sadashiv Peth.

33 MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines.

Poona—contd.

221 OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180. Budhwar Peth, Laxmi Road.

649 PITHAWALLA, Bomanshaw Münchershaw, G.D.A., 405/2, Ardeshir Irani Road.

Sholapur.

44 SOHONY, Hari Shanker, B.Com., G.D.A., 340, South Kasba Peth.

Thana District.

611 VORA, Morarji Nenshi, Laxminarayan Lane, Ghatkopar.

CENTRAL PROVINCES AND BERAR.

Akola.

676 GADRE, Maheshwar Janardan, Sheojibhai's New Chawl, 1st Floor.

Nagpur.

162 KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli.

152 MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway.

562 VARTAK, Keshav Mahadev, A.S.A.A., G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway.

DELHI.

Delhi City.

502 ABDUL MANNAN, S., G.D.A., Churiwalan, Gali Jutewali.

226 GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Chandni Chowk.

184 IRANI, Zal Rustam, A.C.A., Messrs. Z. R. Irani & Co., 19-A, Alipore Road.

172 †JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk.

420 JAIN, Thakur Das, G.D.A., Messrs. Vaish, Jain & Co., Mahabir Bhawan, Chah Rahat.

598 KAPOOR, Bhim Sain, Messrs. Kapoor Sreen & Co., 1684, Nicholson Road.

250 MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri).

390 PANDYA, Vidya Sagar, 7, Daryaganj.

Delhi City—contd.

255 QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk.

265 ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate.

646 VAIDYANATHAN, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Hindustan Times Building, Burn Bastian Road.

113 VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate.

New Delhi.

544 GORDON, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24.

173 HEASMAN, L. G., A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24.

725 JAIN, Nem Chand, B.Com., Connaught Circus, P. B. 48.

422 KRISHNAMACHARI, Madumbai Rajagopala, G.D.A., No. 5, Doctors' Lane, Near Gole Market.

222 MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus.

589 SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus, Block G. 2.

254 SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place.

534 VAISH, Jai Narayan, M.A. (Com.), G.D.A., 56, Ramnagar, Qutub Road.

MADRAS.

Bangalore.

91 AIYAR, Kalyan Subramani, B.A., F.S.A.A., J.P., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi.

148 LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Yagneswara Buildings, Nagarathpet.

559 RAMACHANDRIAH, Vedam, G.D.A., C/o The Donation Union Link on Railways, 47, Cockburn Road.

227 RAMASWAMY AYYANGAR, Asur, B.Com., G.D.A., 'Dayasadan', North Road, P. O. Basavangudi.

28 SARMA, Ganapathy Ramachandra, G.D.A., "Manoranjuni", No. 25, St. John's Road.

429 SUBBARAMAN, S., B.A., G.D.A., C/o The Mysore Lamp Works, Ltd., Asiatic Buildings, Kampegowda Road.

316 SUBBA RAO, Mysore, B.A., LL.B., G.D.A., Rameshwar Buildings, Nagarthpet.

457 SUBRAHMANIYA, Dharwar Subravati, G.D.A., Messrs. D. S. Subrahmaniya & Co., No. 96, Rameswara Temple Road, Chamarajendra Pet.

Bellary.

588 GOVINDA RAJAN, Anekal Rameswamy Iyengar, G.D.A., Messrs. C. C. Reddy & Co.

708 PAMPA RAO, Ransubhe Narasingarao, Messrs. R. N. Pampa Rao & Co., Raichooti Buildings, Adoni.

564 SAROVAR, Vasudevarao Devanahalli, G.D.A., C/o Mr. K. V. Laxman Rao, R. A., Auditor.

Bezwada.

721 DAS, T. Venkata, Messrs. C. C. Reddy & Co.

69 REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

Calicut.

695 MENON, M. Krishnan Kutty, G.D.A., " Krishna Nivas ", Bilathikulam Road, Post Office Eranhipalam.

579 MENON, Thrikandyur Karunakara, B.A., G.D.A., Messrs. T. K. Menon & Co., Huzur Road.

72 PARAMASIVAN, Subramania, B.A., G.D.A., Santhibhavan, Chalapuram.

Cocanada.

68 KRISHNA RAO, Kopalley, G.D.A.

Cochin.

680 NAIR, Kunnath Raghavan, Partner, Messrs. K. K. Thampan & Co., New Road.

548 PARAMESWARAN, Aiyalam Sundaram, B.A., G.D.A., Messrs. Peirce Leslie & Co., Ltd.

487 VARMA, Kerala, M.A., G.D.A., Messrs. Varma and Varma, New Road.

523 VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma and Varma, New Road.

Coimbatore.

159 GOPALAIYER, Kangayam Venkatanarayanaiyer, B.A., G.D.A., 14/123, Raja Street.

288 HARIACHAR, C. P., G.D.A., Messrs. C. P. Hariachar & Co., " Padmalaya ", Telegu Brahmin Street.

236 JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", R. S. Puram.

679 KRISHNAMOORTHY, Sivar, Imperial Bank Road.

102 NARAYAN, Venkataramaiyer Anantha, G.D.A., 7/18, R. S. Puram.

Coimbatore—contd.

160 RAJAN, Nallam Chakarvarthi, G.D.A., 9/375, Variety Hall Road.

289 RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., Accountant, Messrs. T. Stanes & Co., Ltd.

341 RANGANATHAN, Sambasiva, B.A., G.D.A., 6/12, Jail Road.

120 SESHADRI, Mathur Sankarayyar, B.A., G.D.A., Brahmin Extension.

577 SRINIVASAN, Melappalayam Sundarsanam, Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", R. S. Puram.

614 SUBBACHAR, Dindigul Venkatanarasimha, 219, Raja Street.

302 SUBBARAMAN, Tarakad Ranganatha, G.D.A., 7/97, R. S. Puram.

225 SUBBARATHNAM, Kadathur Visvanatha, G.D.A., 6|23, Avanashi Road.

458 VEERARAGHAVAN, C. V., G.D.A., 13-275, Raja Street.

291 VENKATARAMAN, Ramaswamy, G.D.A., 120, Karuppa Gownden Street.

Conjeevaram (Chinglepet).

541 NARASIMHAN, Kasturi Varadachari, M.A., 42, Tirukachinumbi Street.

Ellore.

581 ANANTHANARAYANA, Vajjhala, G.D.A., Agent, Indo-Commercial Bank, Ltd., South Canal Road.

122 BHIMESWARA RAO, Kolagotla, B.Com., G.D.A., Messrs. K. Bhimeswara Rao & Co., Powerpet.

108 MADHUSUDHANA RAO, Kambhammettu, G.D.A., Messrs. Madhusudhana Rao & Co.

Erode.

66 GANAPATI IYER, Uttamapalayam Ramaswami, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Extension.

364 JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Extension.

194 RAJAGOPAL, Nallam Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street.

272 SRINIVASA IYER, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., 58, Agraharam Street.

Guntur.

585 RAMACHANDRA RAO, Pottury, G.D.A., Sitasadan, Arundelpet.

Hyderabad (Deccan).

399 SHAREEF, Khizr Ali, G.D.A., Chief Auditor, Co-operative Department, H. E. H the Nizam's Govt.

Kalpathy, Palghat (South Malabar).

407 RAMACHANDRA IYER, G. S., G.D.A., Govindarajapuram Village.

165 SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A., Chathapuram.

195 THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram P. O.

Karaikudi (Ramnad District).

750 VASUDEVAN, S., G.D.A., Sekkalai Road.

Karur.

200 SREENIVASAN, Nallan Chakravarthy, G.D.A., South Street.

94 SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street.

Kumbakonam.

689 KRISHNAMOORTHY, S., G.D.A., 39, Kadalangudi Street.

392 NATARAJAN, Subramania, G.D.A., 39, Kadalangudi Street.

144 NATESAN, Gopalakrishna Iyer, G.D.A., 11, Dabir Middle Street.

Madras.

650 AIYAR, B. P. Jayarama, 132, Broadway.

65 AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road.

241 ARUNAJATAI, Panchapakesa, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town.

426 BINDON, Sydney Albert, A.C.A., C/o Messrs. Fraser & Ross, 17, Armenian Street.

348 BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town.

437 CHETTY, Voora Jagannadham, G.D.A., 188, Govindappa Naick Street, George Town.

556 DANDEKER, Ganesh Mahadev, B.A., A.S.A.A., 16, Moor Street.

540 DHARMASANKARAN, R., G.D.A., 296, Linga Chetty Street, George Town.

675 GAI, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet.

394 GANAPATHY, Nilakanta Iyer, G.D.A., Messrs. Kupuswamy and Ganapathy, 82-83, Sembudoss Street.

224 GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

164 GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town.

Madras—contd.

425 GOODWIN, John Stanley, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

252 GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi and Ekambaram, 5, Errabalu Chetty Street, George Town.

703 IYER, T. R. Kalyanarama, No. 4, Josier Street Nungampakkam, Cathedral Post.

636 JAMBUNATHAN, A. N., 11, Venkatachala Mudali Street, P. T.

130 JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore.

305 *JOLLY, William, M.A., A.C.A., Office of the Chief Auditor and Accountant, M. & S.M. Railway.

270 JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., Messrs. M. K. Dandeker & Co., National Insurance Buildings, Esplanade, George Town.

616 KALYANASUNDARAM, Krishnamurthy, " Gana Mandhir ", Thambuchetty Street, G. T.

19 KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudoss Street, Park Town.

475 KRISHNAMURTHI, Anantha, G.D.A., Narayan Nivas, Ramnagar, Egmore.

110 KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., College Buildings, Esplanade.

389 KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street, Saidapet.

235 KRISHNASWAMI, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, 183, Mount Road.

586 KRISHNASWAMI, Varadhachari, Messrs. Raman & Sarma, 317, Lingha Chetty Street, George Town.

217 KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., 92, Mount Road.

185 MUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., 25-A, Thambu Chetty Street.

343 KUPPUSWAMAYYA, Yanamandram, G.D.A., 27, Kuppiah Chetty Street, Mambalam, Thyagarayanagar, P. O.

359 KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, 82-83, Sembudoss Street.

678 LOGANATHAN, Congeevaram Ratnavelu, G.D.A., 64, Varda Muthiappa Street.

738 MAHADEVA IYER, Tarakad Subramania, G.D.A., 39-A, Big Street, Triplicane.

594 MAHADEVAN, Vedam, G.D.A., C|o Sreekrishna Mercantile Agency, 10, Strotten Muthia Mudali Street, G. T.

Madras—contd.

416 MAHALINGAM, Vaidyanatha, G.D.A., 14, Mandavali Lane, Mylapore.

388 MANI, Rama, G.D.A., " Bhimasena Gardens ", 93, Royapettah High Road, Mylapore.

535 MARSHALL, Gordon Shiels Walker, C.A., Messrs. Fraser and Ross, 17, Armenian Street.

604 MATHRUBUTHAM, Lalgudi Seshasayee, Messrs. Fraser and Ross, 17, Armenian Street.

625 MINAKSHISUNDARAM, Tinnaneri Chinnaswami, B.A., 17-A, Armenian Street.

356 MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street.

414 NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore.

212 NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., 34, Ramaswami Street, George Town.

716 NARASIMHA RAO, Narkadamilly Lakshmi, C/o B. Purushottam, Esquire, G.D.A., R.A., 2/19, Armenian Street.

47 †NARASIMHAM, Gullapalli, Messrs. G. Narasimham & Co., Old Christian College Buildings, Post Box No. 24.

71 NARASIMHAM, Gullapalli Laxmi, G.D.A., No. 8, Bunder Street, G. T.

711 NARASIMHAN, Appukkudal Venkatasubbier, 5, Adiappa Mudali Street, Purasawalkam.

375 NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., " Lalitha Sadan ", 4, Bhagavantam Gupta Street, Theagarayanagar P. O.

601 NARAYANAMURTHY, Yanamandram, Asst. Accountant, Madras Race Club, Guindy, Saidepet.

600 NATARAJAN, V., 8, New Street, Mambalam West, Thyagarayanagar Post.

380 NATHANIEL, William, G.D.A., Messrs. William & Co., 1/6, Davidson Street, George Town.

742 NEELKANTAN, E. S., 5, Errabalu Chetty Street, G. T.

654 PANCHANADAM, Kalpathi Viswanatha Iyer, 91, Venkitachala, Mudaly Street, Roypetta.

628 PANDYA, Ambalal Chhaganlal, 401, Mint Street, George Town.

98 †PIRRIE, James Voce, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

427 PRICE, Ronald Geoffrey Noel, B.Sc. (Lond.), A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

63 PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2/19, Armenian Street, George Town.

Madras--contd.

709 RAJAGOPALAN, Srinivasayyar, G.D.A., 2, Thandava Achari Street, Vepery.

574 RAMACHANDRA IYER, T. S., A.S.A.A., 45, Guruv-appa Chetty Street, Chintadripet.

622 RAMAKRISHNAN, Chathapuram Sahasranama, B.A., G.D.A., C/o Messrs. Karikar & Aiyar, 25A, Thambu Chetty Street.

683 RAMAKRISHNAN, Mathur Sankaraier, G.D.A., No. 5, Madhavapuram, Mylapore.

373 RAMARATNAM, Venkatarama, G.D.A., 26-A, Sankarapuram, Mylapore.

211 RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row.

384 RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Messrs. Ramaswamy and Swaminathan, Y. M. I. A. Buildings, Armenian Street.

513 RAMASWAMY AIYAR, Venkatachala, B.A., G.D.A., 23, Ekambareswarer Agraharam, Park Town.

171 RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street.

411 SANKARAN, Natesa, G.D.A., National Insurance Building, Post Box 156.

196 SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street.

197 SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street.

668 SIVABOGAM, (Miss) R., B.A., Messrs. Sastri and Shah, Armenian Street.

547 SOUNDRARAJA AYYANGAR, Valayakaranai, B.A., G.D.A., 6, Sunkurama Chetty Street, G. T.

652 SRINIVASAN, K. V., B.Sc., 17, Rajaratnam Street, Kilpauk.

119 SRINIVASARAGHAVAN, A. N., G.D.A., 14, Nadu Street, Mylapore.

245 SUBBARAMA IYER, K. N., G.D.A., 30, Linga Chetty Street.

243 SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyar & Co., 1/99, Godown Street.

57 SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetti Street.

300 SUNDARARAJAN, Mandyam Veerambudi, B.A., A.S.A.A., 11, Car Street, Triplicane.

428 SURYANARAYANA IYER, Subbuswami, G.D.A., General Manager, The India Coy., Ltd., " Taylors' Yard ", 17, Mount Road.

Madras—concld.

701 SWAMINADHAN, Viswanadha, B.A., Messrs. P. N. S. Aiyar & Co., Registered Accountants, 10-A, Jaffer Syrang Street, General Post Office.

145 SWAMINATHAN, Srinivasa, G.D.A., Messrs. Ramaswamy and Swaminathan, Y. M. I. A. Buildings, Armenian Street.

532 TIRUMALA RAO, Desapandi, G.D.A., 1—18, Car Street, Triplicane.

378 UBAIDULLA, A. Mohamed, G.D.A., Messrs. A. M. Ubaidulla & Co., 97, Angappa Naick Street, Muthialpet, George Town.

496 VAITHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thambu Chetti Street.

576 VENKATARAMAN, K., G.D.A., Messrs. Raman & Sarma, 317, Lingha Chetty Street, George Town.

337 VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street.

550 VENKATESA AIYAR, Ramachandra, G.D.A., Messrs. Karikar & Aiyar, 25A, Thambu Chetty Street.

714 VISVANATHAN, E.D., B.A., G.D.A., 16, Moor Street, Second Line Beach.

715 VISVANATHAN, Sanapparatti Venkatarama, Messrs. M. S. Krishnaswami and Jagannathan, 183, Mount Road.

138 VISVANATHAN, Thiruvaranbur Subramania, G.D.A., Messrs. V. Nathan & Co., 577, Pycroft's Road, Triplicane.

242 VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai and Viswanathan, 113, Armenian Street, George Town.

563 VRIDHACHALAM, Narayana, G.D.A., Messrs. Hariachar and Vridhachalam, 16, Sankurama Chetty Street, G. T.

328 *WONFOR, Herbert Ison, A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12.

Madura.

627 AYYENGAR, Kuppuswami Ramakrishna, G.D.A., Melur.

468 KALISWARAN, S., 993, Nayak New Street.

462 KRISHNAMOORTHY, M. R., B.A., G.D.A., 3, Natarajapuram Street.

232 NACHADALINGAM, Arumugam, G.D.A., 79, Mela Chetti Street.

275 NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street.

340 SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street.

280 SIVARAM, Lakshmana, G.D.A., 66, South Avanimoola Street.

546 SUBRAMANIAN, Krishna Iyer, B.A., 10, Tank Square.

Mandya (Mysore State).

313 MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd.

Mangalore.

45 HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail.

471 RAO, A. Umanath, B.A., G.D.A., Kodialbail.

448 RAO, Bagade Shantharam, B.A., G.D.A., Kodialbail.

Mysore.

526 HARIHARN, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla.

608 SRINIVASAN, Mandayam Govindappan, G.D.A., Vontikoppal.

Rajahmundry.

124 KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street.

514 RAMACHANDRA RAO, Kuchimanchi, G.D.A.

118 SARMA, Viswandham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram.

112 SARMA, Viswanadham Sundara Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram.

Salem.

660 DORAISWAMY, A. R., Shevapet.

755 KUPPUSWAMI, S., B.A., 61/1143, Fifth Cross Road, North Maravaneri Extensions.

405 SANKARAN, G., G.D.A., Messrs. Rajamany & Sankaran, First Agraharam.

637 SOUNDARARAJAN, Vengarai Varadaraja Aiyangar, "Sri Nilayam", North Maravaneri Extension.

Secunderabad.

727 GOPALACHARY, Krishnaswamy, B.A., C/o Messrs. John Burton, Ltd., 102-A, Alexandra Road.

702 JAGADISAN, U. P., Messrs. Nataraja Iyer & Co., Bansilalpet, Kingsway.

435 MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street.

24 NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., Bansilalpet, Kingsway.

Tanjore.

106 RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

Tranquebar.

697 MUTHUKUMARASWAMI, T., Kattuchery.

Trichinopoly.

700 BALASUBRAMANIAN, G., Park View, Western Bouleward Road.

109 NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam.

237 RENGASWAMI, M. S., B.A., G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, Tennur.

Trichur (Cochin State).

406 NAIR, Chathukkat Karunakaran, G.D.A., Veliyanoor.

277 RAMAN, Tattamagalam Subramania Iyer, G.D.A., Thiruvambady.

Tuticorin.

400 RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. Sankar & Swamy.

Vizagapatam.

321 PRASADA RAO, Cheruvu, G.D.A., Main Road.

334 UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co.

N.-W. F. P.

Bannu Cantt.

718 KHANNA, Padam Lal, A.C.A.

ORISSA.

Berhampore (Distt. Ganjam).

421 PARTHASARATHI, Prankusam, G.D.A.

357 ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe & Pal.

PUNJAB.

Amritsar.

10 GURPAL SINGH, A.S.A.A., Katra Ahluwalia.

524 MEHRA, Puranchand, Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia.

Lahore.

571 AMAR NATH, B.Com., G.D.A., Messrs. A. N. Kapur & Co., 42, The Mall.

154 ARORA, Anoop Lal, G.D.A., Messrs. Anoop Lal & Rallan, 3, Nicholson Road.

320 BAHRI, Dev Raj, G.D.A., Messrs. P. R. Mehra & Co., Anarkali.

Lahore—contd.

335 BAHRI, Parma Nand, G.D.A., Messrs. P. N. Bahri & Co., 186, Anarkali.

431 BHANDARI, Prakash Nath, B.A., B.Com. (Lond.), A.C.A., Messrs. Chatrath, Bhandari & Co., 49-A, Mozang Road.

732 BHATIA, Avtar Singh, B.Com., Messrs. Taneja Bhatia & Co., 4, Temple Road.

752 BHATIA, Dev Raj, B.Com., Messrs. D. Bhatia & Co., 34, The Mall.

482 CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., 54, The Mall.

209 CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 49-A, Mozang Road.

271 CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 20, Nisbet Road.

707 CHOPRA, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A., 18, Dinga Singh Buildings, The Mall.

572 DHAWAN, Anand Prakash, A.S.A.A., 69, The Mall.

5 †HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., P. O. Box No. 39, The Mall.

268 KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road, Opp. Ishar Das Buildings.

132 KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

472 KHANNA, Vishan Datt, Messrs. Khanna Malhotra & Co., 6/3, Nisbet Road.

282 KHINDRIA, Sohan Lal, G.D.A., Messrs. S. Lall & Co., 30, Chamberlain Road.

620 KHOSLA, Balram, B.A., 9, Beadon Road.

610 MALHOTRA, Khushhal Chand, Messrs. Khanna Malhotra & Co., 6/3, Nisbet Road.

294 MALHOTRA, Puran Chand, A.S.A.A., Messrs. S. B. Billimoria & Co., 19, Dinga Singh Buildings, The Mall.

746 MEHRA, Jagat Mohan, B.Com., Messrs. Mehra Khanna & Co., Partab Building, 21, Chamberlain Road.

3 †PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road.

712 RAI, Raghu Nath, Messrs. R. Rai & Co., 10, Exchange Mansions, The Mall.

417 RELLAN, Balkishan Mohrimal, G.D.A., Messrs. B. M. Kallan & Co., Basant Bhavan, Railway Road.

150 SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall.

Lahore—concld.

537 SHARMA, Durgadas, G.D.A., Messrs. D. Sharma & Company, 26, The Mall.

9 SODHBANS, Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road.

247 SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road.

403 SUBRAMANIAM, Kizhakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch).

344 TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road.

640 TANEJA, Raghubir Lal, Messrs. Taneja Bhatia & Co., 4, Temple Road.

266 *TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, General Manager, The Punjab National Bank, Ltd.

Multan City.

748 GORAWARA, Atam Praksh, Qanun Goyan Street, Inside Bohar Gate.

Rawalpindi City.

713 KHANNA, Krishan Gopal, C/o L. Ramsaran Dass Khanna, New Street.

Simla.

246 SAHGAL, Amrit Lal, B.A., LL.B. (Hons.), A.C.A., Assistant Secretary to the Government of India, Department of Commerce, and Secretary, Indian Accountancy Board.

326 SETH, Parmeshwari Das, B.A., G.D.A., Commercial Accountant, Department of Commerce, Government of India.

719 VENKATARAMAN, Subrahmania, Messrs. P. N. S. Aiyar & Co., Registered Accountants and Auditors, Dalziel, The Mall.

RAJPUTANA AND AJMER-MERWARA.

Ajmer.

249 BHARGAVA, Gauri Shanker, " Phool Niwas ", Civil Lines.

Beawar.

115 GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., " Gargieya Niwas ".

37 SHARMA, Pandit Naurang Ray, Diggi Street.

SIND.

Karachi.

178 AILAWADI, Ramdas, G.D.A., Messrs. R. D. Ailawadi & Co., 58, New Cloth Market, Bunder Road.

Karachi—contd.

439 BABUR, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., A|5, Shikarpuri Cloth Market, Bunder Road.

698 BUTANI, Ram Hassasing, Messrs. R. H. Butani & Co., Dunolly Road.

503 GIDWANI, Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., New Forbes Buildings, Dunnolly Road.

166 JOSHI, Minocher Shapurji, B.Com., G.D.A., Auditor, Municipal Corporation.

218 *KARMARKER, Narayan Dattatrya, G.D.A., Special Auditor, Co-operative Societies, Sind.

638 KEWALRAMANEY, Assondas Gurdassing, G.D.A., E/2, Sahtipur, (Sadar).

264 MANGHIRMALANI, Shamdas Udharam, B.A., A.S.A.A., Above Allies Stores, Bunder Road.

730 MASTER, Jehangir Bomanshah, 49, Parsi Colony.

140 ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90.

506 TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., R. B. Udhawdas Tarachand Building, Bunder Road.

UNITED PROVINCES.

Agra.

151 GUPTA, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar.

Aligarh.

143 RASOOL, Shariatar, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road.

Allahabad.

363 JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj.

Benares City.

258 CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee & Chatterjee, Lala Lajpat Rai Road.

Cawnpore.

508 BHATTY, Ishwar Singh, G.D.A., Messrs. Sodhbans & Co., Commercial Buildings, The Mall.

423 CHATURVEDI, Bishamber Nath, B.Com., G.D.A., Messrs. B. N. Chaturvedi & Co., Meston Road.

147 FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61.

Cawnpore—contd.

342 GUPTA, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15/134, Civil Lines.

149 *†MENZIES, Robert, O.B.E., C. A., C|o The British India Corporation, Ltd.

692 TANDON, Pyara Lal, A.S.A.A., Messrs. S. B. Billimoria & Co., The Mall.

490 VAISH, Shiam Behari Lal, B.Com., LL.B., G.D.A., Messrs. S. Vaish & Co., 44/325, Meston Road.

Clutterbuckganj (Near Bareilly).

259 CHOUDHARY, Nanhelal Bhaiyalal, G.D.A., Messrs. Vaish Jain & Co.

Gorakhpur.

623 *ELSON, John Vickery, A.C.A., C/o B. & N.-W. Railway Company Limited.

Lucknow.

561 BHATIA, Prithvi Nath, B.Com., A.S.A.A., Messrs. Chatrath, Bhandari & Co., Mahmudabad Mansions, The Mall, Hazratganj.

308 DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. Mukherji & Das Gupta, New Civil Lines.

432 KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A., C/o The All-India United Assurance Company, Limited, Hazratganj.

182 MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh.

22 †PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram and Sons, Kaisar Bagh Circus.

Mussoorie.

751 SAHA, Asutosh, B.Sc., Messrs. Fitch & Co., Limited.

OTHER COUNTRIES.

ADEN.

Aden.

644 *MIRZA, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road.

AFRICA.

Mombasa (Kenya, British East Africa).

648 TRIVEDI, Dhirajlal Shankerlal, Messrs. D. S. Trivedi & Co., Post Box No. 487.

Uganda (British East Africa).

283 JOSHI, Vasantrai Bhavanishanker, G.D.A., The Kampala General Agency, Ltd., P. O. Box No. 118, Kampala.

BURMA.

Rangoon.

430 CHAUDHURI, Narendra Bijay, B.A., A.S.A.A., Messrs. N. B. Chaudhuri & Co., 128, Phayre Street.

67 Davar, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street.

301 GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street.

105 NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street.

97 RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street.

330 SUTARIA, Phiroz Kavasji, B.A., G.D.A., Post Box No. 1.

685 VENKATARAMAN, Dharapuram Narasimhaiyengar, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street.

CEYLON.

Colombo.

296 HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

135 ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

207 RAJAGOPALAN, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co.

281 SAMBAMURTI, Melakkaveri Natesaiyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., P. O. Box 210, The Imperial Bank Buildings, Fort.

204 SRINIVASAN, Simile Krishnaiyar, B.Com., 202, Sea Street.

134 THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

UNITED KINGDOM.

Cardiff.

511 MARCH, Charles Henry, A.C.A., Messrs. R. H. March Son & Co., Cambrian Buildings.

LIST OF APPROVED ACCOUNTANTS

(as on the 1st July 1938.)

LIST OF APPROVED ACCOUNTANTS.

ALPHABETICAL LIST.

AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay.

AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay.

AIYAR, Kalyan Subramani, B.A., F.S.A.A., J.P., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi, Bangalore.

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Post Box 367, Mount Road, Madras.

AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay.

ARTHUR, Robert Scott, C.A., Messrs. Lovelock & Lewes, 1, Lyons Range, Calcutta.

AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort, Bombay.

BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay.

BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., Salisbury House, 3/1, Bankshall Street, Calcutta.

BASU, Prohlad Chandra, G.D.A., Messrs. Basu, Banerjee & Co., 4, Chittaranjan Avenue, Dacca.

BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay.

BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi & Purohit, National Insurance Building, Hornby Road, Fort, Bombay.

BATLIBOI, Sorab Rustomji, F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta.

BILLIMORIA, Bhicajee Shapoorji, Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay.

BILLIMORIA, Sir Shapoorji Bomonjee, Kt., M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay.

BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town, Madras.

CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., Katpatty, Barisal.

CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C Chakravarty & Co., 10, Old Post Office Street, Calcutta.

CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay.

CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari and Co., 49-A, Mozang Road, Lahore.

CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12/1, Old Post Office Street, Calcutta.

CHOUDHURI, Birbhadra Chandra, 39, Hazra Road, Ballygunje, Calcutta.

CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane, Calcutta.

COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay.

CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta.

DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal & Shah, 49, Apollo Street, Fort, Bombay.

DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay.

DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street, Calcutta.

DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta.

DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9A, Dalhousie Square East, Calcutta.

DAS, Jyotish Chandra, B.Sc. (U.S.A.), 86, Clive Street, Calcutta.

DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay.

DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Daver & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay.

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REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

Coimbatore—

HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., " Pdmalaya ", Telegu Brahmin Street.

JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, " Sudarasanam ", Ratnasabapathipuram.

Kalpathy, Palghat (South Malabar)—

THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekaripuram.

Karur—

SUBARAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumal Koil Street.

Madras—

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N S. Aiyar & Co., Post Box 367, Mount Road.

BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town.

GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 5, Errabalu Chetty Street, George Town.

JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore.

JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., Messrs. M. K. Dandeker & Co., National Insurance Buildings, Esplanade, George Town.

KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S Krishnasawami and Jagannathan, 183, Mount Road.

KUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., 25-A, Thambu Chetty Street.

NARASIMHAM, Gullapalli, Messrs. G. Narasimham & Co., Old Christian College Buildings, Post Box No. 24.

PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town.

RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramswamayya & Co., 235, China Bazar Road, Esplanade Row.

SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street.

Madras—contd.

SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Chartered Bank Buildings, Armenian Street.

SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingachetti Street.

VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street.

Secunderabad—

NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., Bansilalpet, Kingsway.

Tanjore—

RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

Vizagapatam—

UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs V. K. Upadrasta & Co.

PUNJAB.

Lahore—

CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari and Co., 49-A, Mozang Road.

HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39.

KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road.

KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road.

SODHBANS, Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road.

RAJPUTANA AND AJMER-MERWARA.

Beawar—

SHARMA, Pandit Naurang Ray, Diggi Street.

UNITED PROVINCES.

Aligarh—

RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road.

Cawnpore.

FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61.

Lucknow—

PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh Circus

OTHER COUNTRIES.

CEYLON.

Colombo—

HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co, Post Box 186.

ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Post Box 186.

THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes Thornton & Co., Post Box 186.

LIST OF HOLDERS OF RESTRICTED CERTIFICATES

(as on the 1st July 1938.)

HOLDERS OF RESTRICTED CERTIFICATES.

ALPHABETICAL LIST.

AGGARWAL, Rai Sahib Moti Lal, C|o R. B. Seth Tikam Chand Bhagchand, Bankers, Ajmer.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.

AIYAR, R. N. Rajam, 15, Armenian Street, Madras.

AYYAR, K. A. Sankara, 181, New Street, Madura.

AYYAR, M. R. Balasubramania, Mayavaram.

BANERJI, Haridas, 65, Kalighat Road, Calcutta.

BEATTY, W., M.B.E., Compilation Officer, B. B. & C. I. Ry., Ajmer.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan, Beawar, Rajputana

BISHAMBAR DAYAL, No. 866, Dharampura Street, Delhi.

BOSE, Nitai Doyal, Ulipur, Rangpur District, Bengal.

CHATTERJEE, Durga Charan, Lala Lajpat Rai Road, Benares City.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd., Dibrugarh, Assam.

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village, Khamargachi P. O., Hooghly District, Bengal.

DAMANIA, Nourojee Fakirjee, Sorab Mansions, Ormiston Road, Apollo Bundar, Bombay.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road, Bombay.

DEVIDAS VITHALDAS, Messrs. Devidas Vithaldas & Co., Hamam House, Hamam Street, Fort, Bombay.

GARGIYA, Kanhaiyalal, Gargiya Niwas, Beawar.

GARU, N., Bhagavan Sarma, Vizagapatam.

GRUTTOO, Ikbal Krishna Munshi, Fyzabad.

IYER, K., Narayana, 51, Paripurna Vinayagar Koil Street, Mylapore, Madras.

JAIN, Nand Kishore, 280, Esplanade Road, Delhi.

KHANA, Diwan Bughamal, Kucha Santan, Peshawar City.

KRISHNAMACHARI, T., Vellore.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor, Calcutta.

MADAN GOPAL, Rang Mahal, Delhi.

MASTER, Bomanji Burjorji, Parsi Colony, Karachi.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk, Delhi.

MEHTA, Maneklal Amulakhrai, c|o Messrs. Naginadass and Manecklal, Sukhadvala Building, Ravelin Street, Hornby Road, Fort, Bombay.

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort, Bombay.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town, Karachi.

MUKERJEE, Kali Bhusan, Hazaribagh.

MUKHERJEE, Subodh Kumar, Commercial Academy, Dacca.

MUKUT BEHARI LAL, c|o Accountant General, Bundi (Rajputana).

NARAYAN SINGH, Madhav Ram, No. 13, Ashtabojam Road, Choolai, Madras.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort, Bombay.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort, Bombay.

PAUL, Upendra Nath, Babupura, Jalpaiguri (Bengal).

PILLAI, T. M. Sankaranarayana, C|o Messrs. Sankar, Swamy, Tinnevelly Jn.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street, Madras.

PRAKASAM, C. M. S., " Amirtha Vilas ", Sreenivasaperumal, Sannidhi Street, Sreenivasapuram, Royapettah, Madras.

RAJAGOPALACHARIYA, M. K., c|o Wealth and Welfare, Thyagarayangar, Madras.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O., Mangalore.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road, Bombay.

SAGAL, Prag Narain, Laksa West, Benares City.

SAHA, Robindra Nath, B.Sc., Kumarkhali P. O., Nadia District, Bengal.

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate, Jamnagar (Kathiawar).

SEN, Joy Krishna, 12, Dalhousie Square, East, Calcutta.

SEN, Saures Chandra, Tezpur, Assam.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street, Calcutta.

SEAMANNA, B., Retired Chief Accounts Clerk, Executive Engineer's Office, Mercara, Coorg.

SHARANGDHAR, Sadashiv Atmaram, 76, Tamarind Lane, Fort, Bombay.

SOPARIWALLA, Chunilal Harkisandas, c|o Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay.

SURAJ NARAIN, Kinari Bazar, Delhi.

VAKILNA, Nathalal Lallubhai, Bhawaniwad, Haripura, Surat.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road, Bombay, 7.

TOPOGRAPHICAL LIST.

ASSAM.

Dibrugarh.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club. Ltd.

Tezpur.

SEN, Saures Chandra.

BENGAL.

Calcutta.

BANERJI, Haridas, 65, Kalighat Road.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor.

SEN, Joy Krishna, 12, Dalhousie Square, East.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street.

Dacca.

MUKHERJEE, Subodh Kumar, Commercial Academy.

Jalpaiguri.

PAUL, Upendra Nath. Babupura.

Khamargachi (*Hooghly Dist.*).

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village.

Kumarkhali (*Nadia Dist.*).

SAHA, Robindra Nath, B.Sc.

Ulipur (*Rangpur Dist.*).

BOSE, Nitai Doyal.

BIHAR.

Hazaribagh.

MUKERJEE, Kali Bhusan.

BOMBAY.

Bombay.

DAMANIA, Nourojee Fakirjee, Sorab Mansions, Ormiston Road, Apollo Bundar.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road.

DEVIDAS VITHALDAS, Messrs. Devidas Vithaldas & Co., Hamam House, Hamam Street, Fort.

MEHTA, Maneklal Amulakhrai, c|o Messrs. Naginadass and Maneklal Sukhadvala Building, Ravelin Street, Hornby Road, Fort.

Bombay—contd.

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road.

SHARANGDHAR, Sadashiv Atmaram, 76, Tamarind Lane, Fort.

SOPARIWALLA, Chunilal Harkisandas, c|o Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road.

Jamnagar (Kathiawar).

SARAYA, Dwarkadas Lalji, B.A., LL.B., outside Khambhalia Gate.

Surat.

VAKILNA, Nathalal Lallubhai, Bhawaniwad, Haripura.

COORG.

Mercara.

SHAMANNA, B., Retired Chief Accounts Clerk, Executive Engineer's Office.

DELHI.

Delhi.

BISHAMBAR DAYAL, No. 866, Dharampura Street.

JAIN, Nand Kishore, 280, Esplanade Road.

MADAN GOPAL, Rang Mahal.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk.

SURAJ NARAIN, Kinari Bazar.

MADRAS PRESIDENCY.

Madras.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T.

AIYAR, R. N. Rajam, 15, Armenian Street.

IYER, K. Narayna, 51, Paripurna Vinayagar, Koil Street, Mylapore.

NARAYAN SINGH, Madhav Ram, No. 13, Ashtabojam Road, Choolai.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street.

PRAKASAM, C. M. S., "Amirtha Vilas", Sreenivasaperumal, Sannidhi Street, Sreenivasa Puram, Royapettah.

RAJAGOPALACHARYA, M. K., c|o Wealth and Welfare, Thyagarayanagar.

Madura.

AYYAR, K. A. Sankara, 181, New Street.

Mangalore.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O.

Mayavaram.

AYYAR, M. R. Balasubramania.

Tinnevelly Junction.

PILLAI, T. M. Sankaranarayana, c|o Messrs. Sankara-Swamy.

Vellore.

KRISHNAMACHARI, T.

Vizagapatam.

GARU, N. Bhagavan Sarma.

NORTH-WEST FRONTIER PROVINCE.

Peshawar City.

KHANA, Dewan Bugha Mal, Kucha Santan.

RAJPUTANA AND AJMER-MERWARA.

Ajmer.

AGGARWAL, Rai Saheb Moti Lal, c|o R. B. Seth Tikam Chand Bhag Chand Bankers.

BEATTY, W., M.B.E., Compilation Officer, B. B. & C. I. Ry.

Beawar.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan.

GARGIYA, Kanhaiyalal, Gargiya Niwas.

Bundi.

MUKUT BEHARI LAL, c|o Accountant General.

SIND.

Karachi.

MASTER, Bomanji Burjorji, Parsi Colony.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town.

UNITED PROVINCES.

Benares City.

CHATTERJEE, Durga Charan, Lala Lajpat Rai Road.

SAGAL, Prag Narain, Laksa West.

Fyzabad.

GRUTTOO, Ikbal Krishna Munshi.

AUDITOR'S CERTIFICATES RULES, 1932.

(Corrected up to the 1st December 1938.)

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AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A. B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Auditor's Certificates Rules, 1932.

2. In these rules, unless there is anything repugnant in the subject or context—

(*a*) "Approved Accountant" means an accountant approved by the Central Government for the purpose of taking articled clerks.

(*b*). "Auditor's Certificate" means a certificate granted under these rules entitling the holder to act as an auditor of companies throughout British India.

(*c*) "Graduate" means a graduate of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or of a University in Great Britain and Northern Ireland.

(*d*) "The Register" means the Register of Accountants.

PART I.

MAINTENANCE OF AND ENROLMENT ON THE REGISTER.

3. The Central Government shall maintain a Register of Accountants who shall be entitled to apply for certificates to practise as auditors of companies throughout British India. The name, usual address and qualifications of every such accountant shall be entered in the Register with the date on which an auditor's certificate, if any, was granted to him.

4. A person shall not be eligible for enrolment on the Register if he :—

(1) has been adjudged by a competent court to be of unsound mind ;

(2) is an undischarged insolvent ;

(3) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(4) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Central Government has, by order in this behalf, removed the disability ; or

(5) having previously practised as a public accountant is considered by the Central Government not to be a fit and proper person to be enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

5. Subject to the provisions of Rule 4 and Rule 9, a person holding the Government Diploma in Accountancy, awarded on the recommendation of the Accountancy Diploma Board, Bombay, shall be entitled to be enrolled on the Register and may apply for enrolment on the Register at any time.

6. No person other than a person entitled to be enrolled on the Register shall be eligible for enrolment unless he has attained the age of twenty-one and has satisfied either—

(*a*) the tests prescribed in Part II of these rules, or

(*b*) a test recognised by the Central Government as equivalent to the tests referred to in clause (*a*).

7. For the purposes of clause (*b*) of Rule 6, membership of any one of the following institutes and societies shall be recognised as equivalent to the tests prescribed in Part II :—

(1) The Institute of Chartered Accountants in England and Wales ;

(2) The Society of Incorporated Accountants and Auditors, London ;

(3) The Society of Accountants in Edinburgh ;

(4) The Institute of Accountants and Actuaries in Glasgow ;

(5) The Society of Accountants in Aberdeen ; and

(6) The Institute of Chartered Accountants in Ireland.

8. *Omitted.*

9. (1) Every person enrolled on the Register shall pay an annual fee of Rs. 32. The annual fee shall be due and payable on the 1st April in each year.

(2) Every person, whose application for enrolment on the Register has been accepted shall before enrolment pay (*a*) an entrance fee of Rs. 150, and (*b*) a sum equivalent to the annual fee. Provided that the full amount of the entrance fee and half the amount of the annual fee shall be payable before enrolment by a person enrolled on or after the 1st October and before the 1st April next following.

10. (1) Every person wishing to be enrolled on the Register shall submit an application to the Secretary to the Government of India, Department of Commerce, in Form A (Appendix 1).

(2) The applicant shall furnish such further information bearing on his application as the Central Government may at any time require from him.

11. If the application is accepted by the Central Government an intimation to that effect shall be sent to the applicant along with a request for payment of the prescribed fees. On receipt of the prescribed fees, the applicant's name shall be enrolled on the Register and a certificate of enrolment in Form B (Appendix 1) issued to him.

12. A person enrolled on the Register shall be entitled to style himself "Registered Accountant" (or where he practises under a trade name such as Ram Lall and Company, "Registered Accountants") and to use the letters "R. A." after his name as long as his name continues to appear on the Register. A firm shall not be entitled to style itself "Registered Accountants" unless all of its partners practising in India are enrolled on the Register.

13. Every person enrolled on the Register may apply to the Central Government for a certificate entitling him to act as an auditor of companies throughout British India. The certificate shall be in Form C (Appendix 1) and shall be valid until the 30th June in the financial year next following. No fee shall be payable for a certificate. Every application for the grant of a certificate shall be addressed to the Secretary to the Government of India in the Department of Commerce. No application shall be necessary for the renewal of a certificate, but a fresh certificate valid for the succeeding twelve months shall be sent to each accountant to whom a certificate has previously been granted and whose certificate is still valid provided that he remains enrolled on the Register and has paid the annual fee due under Rule 9.

Explanation.—A certificate granted at any time during the financial year 1934-35 shall be valid until the 30th June 1935, notwithstanding the fact that it was granted with validity only up to the 31st March 1935.

14. (1) The Central Government may remove permanently or temporarily from the Register the name of any person—

(*a*) from whom a request has been received to that effect ; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*c*) who is found to have been subject at the time of his enrolment, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 ; or

(*d*) whom the Central Government has declared not to be a fit and proper person to remain enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety, provided that before making such declaration the Central Government shall call upon the person concerned to show cause why his certificate should not be cancelled, and shall make such further inquiry, if any, as it may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in Appendix 3 shall be deemed to be such breach.

(2) The removal of the name of any person from the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

15. An auditor's certificate shall be deemed to be cancelled from the date on which, and during the period for which, the name of its holder is removed from the Register.

16. (1) The Central Government may at any time restore to the Register the name of a person removed temporarily therefrom under clause (*a*) or clause (*b*) of sub-rule (1) of Rule 14, provided that—

(*a*) a person whose name was removed under clause (*a*) shall have paid before restoration the full amount of the annual fee for the year during which his name is restored ; and

(*b*) a person whose name was removed under clause (*b*) shall have paid before restoration all arrears on account of the annual fee.

(2) The restoration of a name to the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

17. The fees prescribed by these rules shall be paid into the Reserve Bank of India or, where there is no office of the Reserve Bank of India, into the Imperial Bank of India acting as the Agent of the Reserve Bank of India or into any Government Treasury for credit under the head " XXXVI—Miscellaneous Departments—Miscellaneous—Registration of Accountants ", and the bank or treasury receipt therefor shall be sent to the Secretary to the Government of India in the Department of Commerce.

18. The Register shall be published annually in the *Gazette of India* and copies of the Register shall be placed on sale.

PART II

Theoretical Training, Examination and Practical Training.

19. Except as otherwise expressly provided in these rules, persons wishing to qualify themselves for enrolment on the Register shall be required to pass the First and Final Examinations prescribed and to serve under articles with an Approved Accountant for the periods and in the manner laid down in these rules.

20. A person who has before the 31st December 1934 passed the examination for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy shall not be required to pass either the First or the Final Examination

21. A person who—

(*a*) has passed the Degree Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University or of a University constituted by law in Great Britain and Northern Ireland, with Accounting, Auditing and Mercantile or Commercial Law among other subjects for the degree course, or,

(*b*) has held for a period of not less than seven years prior to the date of commencement of the Final Examination a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province, or

(c) has appeared and failed at any of the examinations for the Government Diploma in Accountancy, or an examination recognised as equivalent thereto, held in the years 1932, 1933 and 1934,

shall not be required to pass the First Examination. Provided that clause (c) shall remain in force up to the 31st December 1937 only.

FIRST EXAMINATION.

22. No candidate shall be admitted to the First Examination unless he—

(a) is a graduate, or

(b) has passed an examination entitling him to enter upon a course of studies at a University constituted by law in British India or the University of Mysore or the Osmania University or an examination recognised by the Central Government as equivalent thereto and produces a certificate in the form given in Appendix 4 from the head of an institution recognised for the purpose by the Central Government, that he has, subsequently to passing such examination, studied for a period of one academic year at such an institution and is fit to present himself for the examination, or

(c) produces a certificate that he has served for not less than seven years either wholly as an audit clerk in the office of an Approved Accountant or partly (but for not less than four years) as such clerk and partly as an articled clerk. In the latter case, one year's service as an articled clerk may be reckoned as two years' service as an audit clerk in the office of an Approved Accountant, or

(d) produces evidence to show that he was at any time admitted to the Examination for the Government Diploma in Accountancy held by the Accountancy Diploma Board, Bombay, or was eligible for admission to that Examination.

23. Every candidate for admission to the First Examination shall pay a fee of Rs. 30.

24. Candidates for the First Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass simultaneously in both Groups.

Group I—*Accountancy and Auditing.*—(Two papers of three hours each).

Paper (*i*)—*Book-keeping.*—Short methods of calculation; Theory and practice of Single and Double Entry Book-keeping including the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheets.

Paper (*ii*)—*Accountancy and Auditing.*—Consignment and Joint Accounts; Partnership and Company Accounts; Departmental and Branch Accounts and General Principles of Auditing.

Group II—*Mercantile Law, Company Law and General Commercial Knowledge.* (Two papers of three hours each.)

Paper (*i*)—*Mercantile Law and Company Law.*—Law relating to Contracts, Sale of Goods, Partnership; and Elements of Company Law.

Paper (*ii*)—*General Commercial Knowledge.*—Charter parties; Bill of Lading: Fire and Marine Insurance; Bills; Cheques' Documents of Title to Goods; Stocks, Shares and other securities; Commercial Correspondence and Elements of Secretarial Practice.

The above particulars are intended as a general guide to questions which may be asked in each paper.

FINAL EXAMINATION.

25. No candidate shall be admitted to the Final Examination unless he—

(*a*) (*i*) has either passed the First Examination or is exempted by Rule 21 from passing that examination; and

(*ii*) has either completed the period of service under articles prescribed by Rule 36 or is serving the last twelve months of the said period or is exempt from service under articles:

Provided that in the case of every candidate an interval of not less than eleven months shall have elapsed between the date of his passing the First Examination and the commencement of the Final Examination;

or (*b*) has appeared and failed at any of the examinations for the Government Diploma in Accountancy, or an examination recognised as equivalent thereto, held in the years 1932, 1933 and 1934, provided that this clause shall be operative only as regards the Final Examination to be held in the years 1935, 1936 and 1937.

26. Every candidate for admission to the Final Examination shall pay a fee of Rs. 50.

27. Candidates for the Final Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass in both Groups. A candidate who passes the examination in only one Group shall not be required on the next occasion on which he presents himself for the examination to sit for the Group in which he has passed. If he then fails to pass in the remaining Group he shall be required to pass in both Groups when he next sits for the examination.

Group I—*Advanced Accounting and Auditing.*—(Three papers of three hours each).

Paper (*i*)—*Advanced Accounting* including knowledge of accounts in connection with floatation, reconstruction, amalgamation and liquidation of companies; Insolvency and Bankruptcy Accounts; Income-tax.

Paper (*ii*)—*Advanced Accounting* including knowledge of Accounts of Banks, Insurance Companies, and Electricity Companies; Double Account System; Costing, Stores and Labour Accounts.

Paper (*iii*)—*Auditing.*

any Law and Economics.—(Three papers of three hours each).

Paper (*i*)—*Mercantile Law* including the law relating to Negotiable Instruments ; Arbitration and Awards ; Insolvency ; Rights and Duties of Liquidators, Trustees and Receivers.

Paper (*ii*)—*Company Law* including law relating to special classes of companies and Income-tax law.

Paper (*iii*)—*Economics.*—Elements of Economics including Currency, Banking and Foreign Exchange.

The above particulars are intended as a general guide to questions which may be asked in each paper.

GENERAL.

28. The examinations shall be conducted in such manner as the Centra Government may direct.

29. The First and the Final Examinations will ordinarily be held once in every year in the month of March or April at such places and times as may be notified by the Central Government in the *Gazette of India.*

30. Applications for admission to an examination shall be made on the prescribed form which may be obtained from the Secretary to the Government of India in the Department of Commerce. Every such application together with the prescribed fee shall be sent so as to reach the Central Government between the 1st and 31st of January of the Calendar year in which the examination is held.

31. The fee paid by a candidate who has been admitted to an examination shall not in any circumstances be refunded. If such a candidate is subsequently prevented from attending the examination to which he was admitted, the Central Government may, if it is satisfied that he was prevented from attending by circumstances beyond his control, permit the fee to be transferred to the next examination.

32. A notice stating the place, dates and times at which the candidate will be required to present himself for examination shall be sent to each candidate to the address given by him in his application so as to reach him not less than fourteen days before the commencement of the examination.

33. Every candidate passing the First or Final Examination shall be furnished with a certificate to that effect.

34. A list of successful candidates shall be published in the *Gazette of India* in alphabetical order after each examination and shall be sent to each successful candidate. The names of candidates obtaining distinction in the examinations shall be indicated in the list. Candidates shall not be supplied with the number of marks obtained by them in any paper but each unsuccessful candidate shall be informed of the group or groups in which he has failed.

35. If a candidate is found to have resorted to unfair means during the conduct of an examination or to have attempted to influence an examiner, the

Central Government may, on receipt of a report to that effect from any examiner or any person duly authorised to conduct the examination, remove the name of such candidate from the list of those entered for the examination and may direct that a candidate whose name has been so removed shall not be admitted to the next or to any subsequent examination held under these rules.

36. No person shall be eligible for enrolment on the Register under Rule 6 (*a*) unless he has served under articles with an Approved Accountant and produces a certificate from the Approved Accountant in Form F given in Appendix 2. The periods to be served shall be as follows :—

(*a*) Persons who have before the 31st December 1934 passed the examination prescribed for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the Regulations for the award of the Government Diploma in Accountancy	three years.
(*b*) Persons who are admitted to the Final Examination under clause (*b*) of rule 25, and pass it, and whose apprenticeship under the regulations for the award of the Government Diploma in Accountancy was registered with the Accountancy Diploma Board, Bombay, before the 1st April 1933, or whose articles were registered under rule 42 with the Government of India in the Department of Commerce before that date	three years.
(*c*) Graduates	four years.
(*d*) Others	five years.

Provided that the following persons shall not be required to serve any period under articles :—

(*i*) a person who has held for a period of not less than seven years a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province ;

(*ii*) a graduate who has served for a total period of eight years

(*a*) wholly as an audit clerk, or

(*b*) partly (but for not less than two years) as an audit clerk and partly as an articled clerk.

in the office of an Approved Accountant ;

(*iii*) a person, other than a gruduate, who has served for a total period of nine years

(*a*) wholly as an audit clerk, or

(*b*) partly (but for not less than four years) as an audit clerk and partly as an articled clerk in the office of an Approved Accountant.

Provided further that a person who, on completion of his apprenticeship under the Regulations for the award of the Government Diploma in Accountancy, is required under this rule to serve a further period, may serve such period under articles with the same Accountant with whom he served his apprenticeship, whether the said accountant is an Approved Accountant or not, provided he rejoins him within six months from the date of completion of his apprenticeship.

Provided further that in the case of a person who, on the 30th June 1937, was serving his articles under these Rules with an Approved Accountant practising in Burma, and borne on the list of Approved Accountants maintained by the Government of Burma, serving Articles with such Accountant, whether before or after that date, shall be deemed to be serving Articles for the purposes of this rule ; and if, at any time, the name of such Accountant is removed from the list of Approved Accountants in Burma, serving Articles with any other accountant who, before the aforesaid date, was an Approved Accountant under these Rules and whose name is included in the list of Approved Accountants maintained by the Government of Burma, shall be deemed, for the purposes of the completion by such person of the period required by this rule, to be serving articles with an Approved Accountant.

For the purpose of this rule—

(*i*) any period of apprenticeship served under the regulations for the award of the Government Diploma in Accountancy and duly registered with the Accountancy Diploma Board, Bombay, shall be reckoned as service under articles, and

(*ii*) two years' service as an audit clerk in the office of an Approved Accountant shall be reckoned as one year's service as an articled clerk, and *vice versa*.

APPROVED ACCOUNTANTS AND ARTICLED CLERKS.

37. A list of Approved Accountants shall be maintained by the Central Government. The list shall be published once a year in the *Gazette of India* and copies of the list shall be placed on sale.

38. (1) No person shall be eligible for inclusion in the list of Approved Accountants unless he—

(*i*) is in practice as a Registered Accountant in India ; and

(*ii*) has been continuously for a period of not less than three years immediately before the date of his application either in practice as a Registered Accountant in India or employed as a paid assistant to a practising Registered Accountant in India or partly in such practice and partly so employed.

(2) Applications for inclusion in the list shall be submitted through the Provincial Government of the province in which the candidate has his head office to the Secretary to the Government of India in the Department of Commerce and shall be accompanied by particulars of the candidate's practice or that of his firm.

(3) An Approved Accountant shall on ceasing to practise as a Registered Accountant in India inform the Secretary to the Government of India in the Department of Commerce of the fact within thirty days from the date on which he ceases to practise.

39. The Central Government may remove from the list of Approved Accountants the name of any person whose name has been removed from the Register of Accountants, or who has ceased to practise as a Registered Accountant in India, or who in its opinion is no longer a fit and proper person to employ articled clerks, and such removal shall be notified in the *Gazette of India*:

Provided that before removing the name of any person on the ground that he is no longer a fit and proper person to employ articled clerks the Central Government shall call upon the person concerned to show cause why his name should not be removed.

40. (1) (*a*) Except as elsewhere provided in this rule an Approved Accountant may employ not more than three articled clerks at one time:

Provided that if the articled clerks in the employ of an Approved Accountant include any such person as is referred to in the second proviso to rule 36, the total number of articled clerks employed by such accountant may be four.

(*b*) If an Approved Accountant have for the time being in his employ any apprentices under the regulations for the award of the Government Diploma in Accountancy, the total number of such apprentices and of articled clerks employed shall not exceed four in all.

(*c*) An Approved Accountant in practice without any partner may in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for every paid assistant in his service in India and enrolled on the Register.

(*d*) An Approved Accountant in practice with one or more partners who are Registered Accountants but who are not Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for each of such partners in India and one articled clerk for each paid assistant in the service of the firm in India and enrolled on the Register.

(*e*) Where two or more Approved Accountants are in practice as partners with or without additional partners who are Registered Accountants but not Approved Accountants, one or other of the partners who are Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk only for each such additional partner in India and one for each paid assistant in the service of the firm in India and enrolled on the Register:

Provided that an Approved Accountant shall not be entitled to employ any additional articled clerk for a partner or a paid assistant in accordance with any of the clauses (*c*), (*d*) and (*e*) if such partner or paid assistant has any professional connection whatsoever with any other accountant or a firm of accountants entitled to act as auditor or auditors of companies.

(2) An Approved Accountant may, on the death or retirement of a partner in his firm, accept transfer, in accordance with Rule 46, of the articles of any clerk who was employed by such partner at the time of his death or retirement and may continue to employ such clerk for the remainder of his term of service under articles in addition to the number of articled clerks already in his employment at the time of his partner's death or retirement provided that such addition shall not cause the total number of clerks and apprentices in his employment inclusive of the articled clerks employed by him under clause (*c*) of Sub-rule (1), to exceed four.

41. An Approved Accountant shall before accepting a person for service with him under articles satisfy himself by inspection of the relevant certificates that such person—

(*a*) will be not less than sixteen years of age on the date of commencement of his articles, and

(*b*) has passed the Matriculation Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or any other examination entitling him to enter upon a course of studies at any such University or an examination which has been declared by the Central Government to be equivalent thereto.

42. The articles shall be executed in Form D or Form E (Appendix 2), according as the candidate for articled clerkship is of full age or is a minor, and shall be stamped. The articles together with the necessary documentary evidence showing that the conditions laid down in clauses (*a*) and (*b*) of Rule 41 are satisfied, shall be sent to the Secretary to the Government of India in the Department of Commerce for registration so as to reach him within sixty days after the execution of the articles or their commencement whichever is earlier and shall be accompanied by a fee of Rs. 10 and by a statement giving particulars of the name, father's name, residence and age of the articled clerk.

43 A register of articled clerks shall be maintained by the Central Government.

44. No articled clerk shall, during the time of his service as articled clerk except with the permission of the Central Government, engage in any other business or occupation.

45. In the event of any complaint of misconduct or a breach of Rule 44 or a breach of any of the covenants contained in the articles executed in Form D or Form E referred to in Rule 42 being made against any articled clerk, the Central Government may, if it is satisfied that the complaint is proved, direct the cancellation of the Articles, or that any period already served under such Articles shall not be reckoned as such service for the purpose of Rule 36. A person whose Articles have been cancelled under this rule shall not be retained or taken as an articled clerk by any Approved Accountant.

46. In the event of the name of an employer of an articled clerk being removed from the list of Approved Accountants or if he ceases to practise, the articles may be transferred to another Approved Accountant and the transfer

shall be reported to the Secretary to the Government of India in the Department of Commerce. In the like events or in the event of the death of the employer the articled clerk may enter into fresh articles for the remainder of his term of service. Such fresh articles shall be sent for registration as provided in Rule 42 but shall not require the payment of any fee.

47. Articles may by agreement between the articled clerk and his employer be assigned to another employer. Such an assignment shall be in Form G (Appendix 2) and shall be subject to the provisions of Rule 42 regarding registration and the payment of a fee.

47-A. An Approved Accountant shall, on completion, discontinuance or termination otherwise of the service of an articled clerk in his employment, send a report to that effect to the Secretary to the Government of India in the Department of Commerce. Such a report shall have been signed, wherever practicable, by both the employer and the articled clerk.

48. *Omitted.*

PART III.

The Indian Accountancy Board.

49. The Indian Accountancy Board shall consist of not less than fifteen and not more than twenty members appointed by the Central Government. Two members shall be persons in the service of Government and of the remainder not less than two-thirds shall be professional accountants.

50. One of the members in the service of Government shall be appointed Chairman of the Board by the Central Government and shall have power to depute any other person in the service of Government to act as member and chairman on his behalf.

51. The Secretary to the Board shall be appointed by the Central Government and shall not be a member of the Board.

52. Save as otherwise provided in these Rules, a member of the Board, other than a member who is in the service of Government, shall hold office for three years from the date of his appointment unless the Central Government when appointing him directs otherwise.

53. A member, other than a member who is in the service of Government, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

54. (1) Before a member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days—

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure from and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months, he shall tender his resignation or apply for leave of absence. On receipt of such application the Central Government may at its discretion grant leave of absence, or, if it

considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days without taking either of the courses mentioned in sub-rule (1) he shall be deemed to have resigned his office with effect from the date of his departure from India.

55. A member, other than a member in the service of Government, shall be deemed to have vacated his seat on the Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4, or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Chairman of the Board.

56. The Board shall meet as often as may be required, provided that a meeting shall be held at least once a year. The place of meeting shall be at the headquarters of the Central Government or at such other place as the Chairman may think fit.

57. Twenty-one days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting, provided that in cases of urgency an emergency meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

58. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting.

59. No business shall be transacted at a meeting of the Board unless there are present at least eight members.

60. Any question which the Board is required to take into consideration may, if the Chairman so decides, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

61. The Board may appoint committees constituted from among the members to report to the Board in regard to particular matters included within the scope of its functions or to advise and assist the Central Government in regard to any such matter. Every such committee shall consist of not less than five members of which three shall form a quorum.

62. Minutes shall be made of the proceedings of meetings of the Board and of the committees thereof and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Central Government.

63. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board and of the Committees thereof at the following rates:—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and 1-3/5th of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Fifty rupees per day for the days of attendance at a meeting, provided that in the case of a member resident at the place of the meeting, the rate shall be Rs. 30 per day.

PART IV.

Local Accountancy Boards.

64. The Central Government may constitute a Local Accountancy Board for any area and may designate the headquarters of each Local Accountancy Board so constituted.

65. A Local Accountancy Board shall consist of not less than three and not more than eight members who shall be appointed by the Central Government on the recommendation of the Provincial Government concerned. Provided that, in addition to the members so appointed, a member of the Indian Accountancy Board shall be *ex-officio* a member of the Local Accountancy Board for the area in which he ordinarily resides.

66. The Chairman of a Local Accountancy Board shall be a member of the Indian Accountancy Board and shall be appointed by the Central Government.

67. Save as otherwise provided in these Rules, a member, other than a member who is in the service of Government or who is a member *ex-officio*, shall hold office for three years from the date of his appointment unless the Central Government when appointing him directs otherwise.

68. A member, other than a member who is in the service of Government or who is a member *ex-officio*, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

69. (1) Before a member, other than a member who is in the service of Government or who is a member *ex-officio*, leaves India for a period exceeding thirty days,

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months he shall tender his resignation or apply for leave of absence. On receipt of such an application the Central Government

may at its discretion grant leave of absence or, if it considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member to whom sub-rule (1) applies leaves India for a period exceeding thirty days without taking either of the courses mentioned in clause (b) of that sub-rule he shall be deemed to have resigned his office with effect from the date of his departure from India.

70. A member, other than a member who is in the service of Government or who is a member *ex-officio*, shall be deemed to have vacated his seat on a Board–

(a) if he is found to have been subject at the time of his appointment to the Board or thereafter has become subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4, or

(b) if he is absent from two consecutive meetings of the Board without special leave of absence from the Board.

71. Fourteen days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting provided that in cases of urgency an emergent meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

72. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting, provided that the Chairman shall be a member of the Indian Accountancy Board if any such member is present at the meeting.

73. Every question placed before the Board for decision shall, in the event of a difference of opinion, be decided by a majority of votes, and in case of equality of votes the Chairman shall have a casting vote in addition to his original vote.

74. No business shall be transacted at a meeting unless there are present at least half the total number of members, appointed and *ex-officio*. Provided that, if the total number of such members is less than six, three members shall form a quorum.

75. Any question which the Board is required to take into consideration may, if the Chairman considers it necessary, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

76. Minutes shall be made of the proceedings of meetings of the Board and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Central Government.

77. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and 1-3/5th of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Thirty rupees per day for the days of attendance at a meeting, provided that in the case of members resident at the place of the meeting, the rate shall be Rs. 20 per day.

APPENDIX 1.

FORM A.

Form of Application for enrolment on the Register of Accountants.

(*See* Rule 10.)

The Secretary to the Government of India,
Department of Commerce,
Simla.
New Delhi.

SIR,

I beg to offer myself for enrolment on the Register of Accountants. I also hereby declare that I am not subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 of the Auditor's Certificates Rules, 1932.

1. Name in full and usual address.....
2. Father's name.....
3. Nationality.....
4. Date of birth*.....
5. Place or places of business or service .....
6. Date of commencement of practice or service.....
7. If a partner or assistant, state name of firm and position therein .. ..
8. Period of residence in India.....
9. Particulars of qualifications†.....
10. Occupation in full.....
11. State whether at any time debarred from practising as an auditor: If member of any of the institutions specified in Rule 7, state whether at any time membership was suspended, and if so, the reasons of suspension and its duration.....
12. Whether Auditor's Certificate is required after enrolment on the Register of Accountants.....

I beg to remain, etc.

Date.....

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* Applicants may be required to produce evidence of their age.

† Originals or duly certified copies of diplomas, certificates and other documents in support of qualifications claimed must be sent with the application.

FORM B.

CENTRAL GOVERNMENT.

DEPARTMENT OF COMMERCE.

Certificate of Enrolment on the Register of Accountants.

(*See* Rule 11.)

No.....

This is to certify that.....of.....
.....in the province of.....was enrolled on this .....day of.....193 , on the Register of Accountants maintained under the authority of the Central Government.

Dated this.....day of.....193 .

By order of the Central Government.

Seal.

Secretary to the Government of India,
Department of Commerce.

FORM C.

Auditor's Certificate.

(*See* Rule 13.)

This is to certify that.....of.....
.....is entitled to be appointed and to act as an auditor of companies throughout British India. This certificate is valid from the .....day of.....19.....
to the 30th day of June 19....., inclusive.

Dated this.....day of .....193 .

By order of the Central Government.

Seal.

Secretary to the Government of India,
Department of Commerce.

APPENDIX 2.

FORM D.

(For use when the Articled Clerk is of full age.)

(*See* Rule 42.)

Articles of apprenticeship made the.....day of.....one thousand nine hundred and.....between.....of .....an Approved Accountant under the Auditor's Certificates Rules, 1932 (hereinafter called the Employer) of the one part and..... (hereinafter called the Articled Clerk) of the other part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk hereinafter contained and of the premium of Rs.....paid by the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his articled clerk for the term of..... years from the .....day of.....

2. The Articled Clerk of his own free will binds himself articled clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his articled clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an articled clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Employer covenants with the Articled Clerk as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an Accountant or cease to be borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, or shall in any way become incapable of continuing the intended employment of the Articled Clerk during the said term he or his personal representative shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical parctitioner, leave of absence for an additional period aggergating not more than one-eleventh of the service actually rendered.

5. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by .....

in the presence of.....

FORM E.

(For use when the Articled Clerk is a minor.)

(*See* Rule 42.)

Articles of Apprenticeship made the .....day of..... one thousand nine hundred and.....*between*..... of.....an Approved Accountant under the Auditor's Certificates Rules, 1932 (hereinafter called the Employer), of the first part..... (hereinafter called the Guardian) of the second part and..... (hereinafter called the Articled Clerk) of the third part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk and Guardian respectively hereinafter contained and of the premium of Rs.....paid by or on behalf of the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of.....years from the.....day of.....

2. The Articled Clerk of his own free will and with the consent of the Guardian binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety

(*e*) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Guardian covenants with the Employer as follows :—

That he will indemnify the Employer his partner or partners and all or any of them in case the Articled Clerk shall act contrary to the last-mentioned covenant and the Employer or his partners shall suffer thereby any loss damage or prejudice.

5. The Employer covenants with the Articled Clerk and the Guardian as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk and the Guardian or either of them to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an Accountant or cease to be borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, or shall in any way become incapable of continuing the intended employment of the Articled Clerk during the said term he or his personal representatives shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical practitioner, leave of absence for an additional period aggregating not more than one-eleventh of the service actually rendered.

6. These articles are subject to the Auditor's Certificates Rules, 1923, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by.....

in the presence of.....

FORM F.

Certificate of completion of service under Articles.

(*See* Rule 36.)

I,....., of....., do hereby certify that Mr.....served as an articled clerk under me in accordance with the Auditor's Certificates Rules, 1932, for a period of..... .....from.....to....., that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

The articles were duly registered with the Central Government in the Department of Commerce, *vide* Registration No.....of 193 .

(Place).....

(Date)..... .....

.....

(Signature.)

FORM G.

(*See* Rule 47.)

ASSIGNMENT OF ARTICLES made the.....day of .....One thousand nine hundred and thirty.....BETWEEN..... .....of.....(hereinafter called "the Employer") of the first part,.....of.....(hereinafter called "the Guardian*") of the second part,.....son of the said.....(hereinafter called "the Articled Clerk") of the third part and.....of..... carrying on the business of.....at..... (hereinafter called "the New Master") of the fourth part.

WHEREAS by Articles of Apprenticeship dated..... and made between the Employer of the first part the Guardian of the second part and the Articled Clerk of the third part the Articled Clerk was bound apprentice to the Employer in the practice or profession of accountancy for a term of.....years from the.....day of 193 .

AND WHEREAS it has been agreed that the Articled Clerk shall serve the now unexpired residue of the said term with the New Master being an accountant borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, and the Employer has agreed with the consent of the Guardian and of the Articled Clerk to assign the said Articles of Apprenticeship to the New Master.

†AND WHEREAS the Employer has paid to the New Master Rs..... out of the premium received by the Employer under the said Articles.

†AND WHEREAS the Guardian/Articled Clerk has paid the New Master the sum of Rs.....by way of further premium.

NOW THIS DEED OF ASSIGNMENT WITNESSETH as follows:—

1. The Employer hereby assigns the said Articles of Apprenticeship and all his interest therein and the benefit of all covenants therein contained to the New Master to hold the same for all the residue now unexpired of the said term of.....years.

2. The New Master covenants with the Employer the Guardian and the Articled Clerk and with each of them separately—

(*a*) That he will take the Articled Clerk as his Articled Clerk for the now unexpired residue of the said term in order that he may complete his studies and acquire the art science and knowledge of accountancy.

---

* NOTE.—If the Articled Clerk is of age the reference to Guardian will be omitted throughout and certain consequential alterations necessitated.

† May be omitted if not required.

(*b*) That he will observe and perform all the covenants in the said Articles contained and on the part of the Employer to be observed and performed in like manner in all respects as if he the New Master were therein named instead of the Employer and will keep the Employer indemnified from the same and from all actions claims or demands in respect thereof.

3. The Guardian and the Articled Clerk severally covenant with the New Master—

(*a*) That the Articled Clerk shall diligently and faithfully serve the New Master as his apprentice in his profession of accountancy for all the residue now unexpired of the said term.

(*b*) That they and each of them will observe and perform all the covenants in the said Articles contained and on their part to be performed in like manner in all respects as if the New Master were therein named instead of the Employer.

4. This Deed of Assignment is in accordance with the provisions of Rule 47 of the Auditor's Certificates Rules, 1932, and is subject in all respects to such Rules.

IN WITNESS whereof the parties have hereunto set their respective hands the day and year first above written.

Executed by.....
in the presence of..... } "the Employer" of the first part.

Executed by.....
in the presence of..... } "the Guardian" of the second part

Executed by.....
in the presence of..... } "the Articled Clerk" of the third part

Executed by.....
in the presence of..... } "the New Master" of the fourth part.

APPENDIX 3.

[*See* Explanation to Rule 14 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT ENROLLED ON THE REGISTER WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant enrolled on the Register or to a holder of a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than a Registered Accountant or a holder of a restricted certificate or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than a Registered Accountant or a holder of a restricted certificate or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913), have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or promoting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff another Registered Accountant or a holder of restricted certificate.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements of average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

(10) Authorising any person in India who is neither a Registered Accountant nor a holder of a restricted certificate to sign on his behalf any balance sheet, profit and loss account, report or statement.

APPENDIX 4.

CERTIFICATE TO BE SIGNED BY THE HEAD OF AN INSTITUTION RECOGNISED UNDER RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

(*To be sent so as to reach the Secretary to the Government of India, Department of Commerce, New Delhi, at least three weeks before the commencement* of *the Examination*).

I certify that.....has attended.....out of..... lectures and.....out of.....lectures delivered for Group I and Group II, respectively, of the First Examination under the Auditor's Certificates Rules, 1932, during.....

I further certify that to the best of my knowledge and belief, he bears a good moral character and that I consider him a fit person to appear at the said Examination.

(Signature).....

(Designation).....

Date.....

NOTE.—Candidates are required to attend at least 75 per cent. of the number of lectures delivered for each Group.

RESTRICTED CERTIFICATES RULES, 1932

(Corrected up to the 1st December 1938)

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RESTRICTED CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE, NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A.B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Restricted Certificates Rules, 1932.

2. (1) Every person holding a temporary or permanent restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province shall, within three months of the commencement of these Rules, send his certificate, or a duly certified copy thereof, to the Secretary to the Government of India in the Department of Commerce. Original certificates will be returned to the holders after the particulars entered in them have been noted.

(2) In the month of April in each succeeding year every holder of a restricted certificate intending to continue to practise as an auditor shall send a report to that effect to the Secretary to the Government of India in the Department of Commerce. A person who omits to send such report shall cease to be entitled to act as an auditor unless, on an application made by him, the Central Government by order in this behalf, condones this omission.

3. (1) Every holder of a restricted certificate, whether such certificate is temporary or permanent, entitling the holder to act as an auditor within a province may continue so to act. Provided that the Central Government may at any time suspend or cancel such a certificate if the holder—

(*a*) has been adjudged by a competent court to be of unsound mind ;

(*b*) is an undischarged insolvent ;

(*c*) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(*d*) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned, or unless, on an application made by him, the Central Government has, by order in this behalf, removed the disability ;

(*e*) has been declared by the Central Government not to be a fit and proper person to act as an auditor of the accounts of public companies by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety provided that before making such declaration the Central Government shall call upon the holder to show cause why his certificate should not be cancelled and shall make such further inquiry, if any, as it may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in the Appendix shall be deemed to be such breach.

(2) The suspension or cancellation of a certificate shall be notified in the official Gazette and communicated to the holder of the certificate at his usual address.

APPENDIX.

[*See* Explanation to Rule 3 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT SUBJECT TO THESE RULES WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant subject to the Auditor's Certificates Rules, 1932, or to these Rules.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913), have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or prompting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff, an accountant subject to the Auditor's Certificates Rules or to these Rules.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements or average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

(10) Authorising any person in India who is subject neither to the Auditor's Certificates Rules, 1932, nor to these Rules to sign on his behalf any balance sheet, profit and loss account, report or statement.

CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS AND LIST OF RECOGNISED INSTITUTIONS.

CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS FOR THE PURPOSE OF RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE, RESOLUTION No. 7 (24)-T. & E. (R. A.), DATED THE 30TH MARCH 1935.]

Rule 22 of the Auditor's Certificates Rules, 1932, empowers the Governor General in Council to recognise institutions for preparing candidates for admission to the First Examination held under those Rules. A number of applications for such recognition have been received and considered during the past few years. In the light of the experience now gained in dealing with these applications and in order to meet partly the cost of the inspection of the institutions the Governor General in Council has been pleased to decide that the following conditions should be observed with effect from the 1st April 1935 in the matter of recognition of institutions :—

(1) Every institution so recognised shall pay a recognition fee of Rs. 25 when recognised for the first time, and an annual fee of Rs. 25. The annual fee shall be due and payable on the 1st April in each year.

(2) Every institution applying for recognition for the first time shall, along with the application, make an initial deposit of Rs. 50 which shall not be refunded in any circumstances. If the institution is accorded recognition, a sum of Rs. 25 out of this initial deposit shall be treated as recognition fee and the balance of Rs. 25 shall be credited towards the first year's annual fee payable by the institution.

(3) The Governor General in Council may withdraw permanently or temporarily recognition accorded to an institution—

(*a*) from which the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*b*) which the Governor General in Council considers, after making such enquiry as he may deem necessary, not fit any longer to remain on the list of recognised institutions.

List of institutions recognised for the purpose of rule 22 (b) of the Auditor's Certificates Rules, 1932.

1. Batliboi's Accountancy Classes, 1-B, Old Post Office Street, Calcutta.
2. Government Commercial Institute, Hastings Street. Calcutta.
3. The George Telegraph Training Institute, 136, Bowbazar Street, Calcutta.

4. The Sydenham College of Commerce and Economics, Hornby Road, Bombay.
5. Davar's College of Commerce, 80, Esplanade Road, Bombay.
6. Bathibai's Accountancy Training Institute, Churchgate Street, Bombay.
7. The Madras College of Commerce, Chartered Bank Building, Armenian Street, Madras.
8. Y. M. C. A. College of Commerce, Esplanade, Madras.
9. The Andhra College of Commerce, Main Road. Rajahmundry
10. The Northern India College of Commerce, Lalbagh, Lucknow.
11. The Coronation Commercial College, Bunder Road, Karachi.

BOOKS RECOMMENDED FOR THE EXAMINATIONS.

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LISTS OF BOOKS RECOMMENDED FOR THE GUIDANCE OF CANDIDATES PREPARING FOR THE EXAMINATIONS HELD UNDER THE AUDITOR'S CERTIFICATES RULES, 1932.

The syllabus of the First Examination is laid down in Rule 24 and of the Final Examination in Rule 27 of the Auditor's Certificates Rules, 1932. No text books have been prescribed, but the following books are recommended for the guidance of candidates :—

First Examination.

GROUP I.—*Accountancy and Auditing*—

1. Book-keeping and Accounts by L. C. Cropper.
2. Elementary Book-keeping by Spicer and Pegler.
3. Principles of Auditing by F. R. de Paula. (First 8 Chapters only).
4. Rapid Calculations by A. H. Russell, or Mental Arithmetic for Schools and Training Colleges by F. L. Grant.

GROUP II.—*Mercantile Law, Company Law and General Commercial Knowledge*—

1. Students' Edition of Pollock and Mulla's Indian Contract and Sale of Goods Acts by D. F. Mulla and Balwantrao K. Desai.
2. Company Law by K. J. Rustomji (up to Section 154 only, *i.e.*, Parts I to IV) or

   The Indian Companies Act by J. S. Khergamvala, or

   The Indian Companies Act by Majumder & Majumder.
3. Modern Business Training and the Methods and Machinery of Business by J. K. Grebby and W. K. Scrivener.

Final Examination.

GROUP I.—*Advanced Accounting and Auditing*—

(1) Book-keeping and Accounts by Spicer and Pegler.
(2) Higher Book-keeping and Accounts by L. C. Cropper.
(3) Advanced Accounts by J. R. Batliboi.
(4) Company Accounts by Arthur Coles.
(5) Insurance Companies' Accounts by A. E. Sprague.
(6) Cost Accounts by L. W. Hawkins.
(7) Income Tax Manual.
(8) Guide to Income Tax Practice by J. R. Batliboi.
(9) Auditing by L. R. Dicksee.
(10) Auditors : Their duties and Responsibilities by W. Pixley.
(11) Audit Programmes by Spicer and Pegler.
(12) Report-Writing by A. E. Cutforth.
(13) Stores Account and Stores Control by J. H. Burton.

GROUP II.—*Mercantile Law, Company Law and Economics* --

(1) Steven's Elements of Mercantile Law.

(2) Principles of Mercantile Law by M. M. Gharekhan

(3) Negotiable Instruments Act by J. S. Khergamvala.

(4) The following bare Acts :

(*a*) Indian Arbitration Act, 1899.

(*b*) Presidency Towns Insolvency Act, 1909.

(*c*) Provincial Insolvency Act, 1920.

(*d*) The Indian Bills of Lading Act, 1856.

(*e*) Indian Electricity Act, 1910.

(*f*) Indian Trustees Act, 1866.

(*g*) Indian Trusts Act, 1882.

(*h*) Religious Endowments Act, 1863.

(*i*) Charitable Endowments Act, 1890.

(*j*) Charitable and Religious Trusts Act, 1920

(5) Company Law by K. J. Rustomji, or
The Indian Companies Act by Majumder & Majumder.

(6) The following bare Acts :

(*a*) Indian Companies Act, 1913, with rules framed thereunder.

(*b*) Insurance Act, 1938 (IV of 1938).

(*c*) The Societies Registration Act, 1860.

(*d*) The Co-operative Societies Act, 1912 (also Provincial Acts).

(7) Wealth by Edwin Cannan.

(8) Indian Economics by G. B. Jathar and S. G. Beri.

(9) Economics for the General Reader by Henry Clay.

(10) Primer of Foreign Exchange by W. F. Spalding.

(11) Banking Law and Practice in India by M. L. Tannan.

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GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE

JAN 4 1940

Register of Accountants and List of Registered Accountants entitled to train articled clerks and List of Holders of Restricted Certificates (corrected upto 1st July 1939) with Auditor's Certificates Rules, 1932 and Restricted Certificates Rules, 1932 corrected up to the 15th November 1939.

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Dastane Brothers, Home Service, 456, Raviwar Peth, Poona 2.
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Kansil & Co., 9, Commercial Buildings, The Mall, Lahore, Messrs. N. C.
Karnataka Sahitya Mandir, Dharwar (S. India).
Keale & Co., 65, Britto Road, Karachi (Sadar).
Kitabistan, 17-A, City Road, Allahabad.
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Ramesh Book Depot & Stationery Mart, Kashmere Gate, Delhi.
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Swaminatha Sivam & Co., Paddukotah, Messrs. P. N.
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REGISTER OF ACCOUNTANTS

(as on the 1st July 1939)

REGISTER OF ACCOUNTANTS.

*Indicates the names of those Accountants who do not hold Auditor's Certificates.

†Indicates the names of members of the Indian Accountancy Board.

NOTE (*i*).—The date within brackets against a name in the Alphabetical List is the date on which the Auditor's Certificate was originally granted.

NOTE (*ii*).—All accountants in the list whose names are not marked with (*) hold Auditor's Certificates valid until the 30th day of June 1940.

NOTE (*iii*).—The figure in the beginning of each name indicates the Enrolment Number of the Accountant.

ALPHABETICAL LIST.

502 ABDUL MANNAN, S., G.D.A., Churiwalan, Gali Jutewali, Delhi. (3-10-1935).

219 ABHYANKAR, Bhalchandra Chintaman, G.D.A., Messrs. B. C. Abhyankar & Co., 12A, Yusuf Building, Churchgate Street, Fort, Bombay. (1-4-1933).

213 ABHYANKAR, Govind Shridhar, B.A., G.D.A., Messrs. C. H. Sopariwalla & Co., 14, Hammam Street, Fort, Bombay. (28-3-1933).

82 ADARBAD, Rustom Naorojee, G.D.A., Merwan Building, 10, Uranwala Street, Grant Road, Off Railway Goods Yard, Bombay. (25-10-1932).

260 ADENWALLA, Nariman Dadabhoy, G.D.A., 418, Chotalal Bhuwan, Kalbadevi Road, Bombay. (1-4-1933).

592 AFZAL, Syed Ahmed, A.S.A.A., Messrs. Afzal Banerjee & Co., Station Road, Patna. (22-6-1936).

501 AGARWAL, Narainlal, B.A., G.D.A., Messrs. Narainlal Agarwal & Co., Opp. Bhatia Mahajan Wadi, 395, Kalbadevi Road, Bombay, No. 2. (1-8-1935).

178 AILAWADI, Ramdas, G.D.A., Messrs. R. D. Ailawadi & Co., 58, New Cloth Market, Bunder Road, Karachi. (18-1-1933).

93 AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).

92 AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).

650 AIYAR, B. P. Jayarama, 132, Broadway, Madras. (7-1-1937).

91 AIYAR, Kalyan Subramani, B.A., F.S.A.A., J.P., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi, Bangalore. (25-10-1932).

65 †AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10A, Jaffer Syrang Street, G. T., Madras. (12-1-1933).

728 AIYAR, Ramakrishna Venkatarama, Messrs. R. V. Aiyar & Co., 12, Dalhousie Square, Calcutta. (7-2-1938).

285 ALLBLESS, Rustomji Bejonji, G.D.A., Messrs. R. B. Allbless & Co., Western India House, Sir P. Mehta Road, Fort, Bombay. (23-4-1933).

571 AMAR NATH, B.Com., G.A.D., Messrs. A. N. Kapur & Co., 59, The Mall, Lahore. (21-4-1936).

155 AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (20-2-1933).

290 AMIN, Jashbhai Bavajibhai, G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (27-5-1933).

749 *ANAND, Oudh Narain, B.A., A.S.A.A., West Avenue, Santa Cruz, Bombay.

581 ANANTHANARAYANA, Vajjhala, G.D.A., Agent, Indo-Commercial Bank, Ltd., South Canal Road, Ellore (West Godavari). (4-5-1936).

332 APTE, Gopal Dattatraya, B.A., G.D.A., New Kitab Building, Laxmi Road, Poona. (2-10-1933).

154 ARORA, Anoop Lal, G.D.A., Commercial Buildings, The Mall, Lahore. (14-12-1932).

412 ARTHUR, Robert Scott, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (2-8-1934).

241 ARUNAJATAI, Panchapakesa, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).

763 ASHAR, Girdharlal Popat, G.D.A., Travelling Auditor, Ballarpur Collieries, Ballarpur, District Chanda (C. P.). (4-8-1938).

786 ASHTON, John, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-2-1939).

802 ASLI, Pestonji Kuverji, B.Com., G.D.A., Gool Mahal, 10, Sleater Road, Grant Road, Bombay. (12-6-1939).

34 AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort, Bombay. (1-7-1932).

596 AVASIA, Hom Framji, Tardeo Terrace, Tardeo Road, Bombay, 7. (27-6-1936).

633 AYYAR, A. Ramaswamy, B.A., G.D.A., The New India Assurance Company, Ltd., 9, Clive Street, Calcutta. (11-11-1936).

439 BABUR, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., A/5, Shikarpuri Cloth Market, Bunder Road, Karachi. (21-12-1934).

320 BAHRI, Dev Raj, G.D.A., Messrs. P. R. Mehra & Co., Anarkali, Lahore. (4-1-1934).

335 BAHRI, Parma Nand, G.D.A., Messrs. P. N. Bahri & Co., Dinanath Buildings, 14, The Mall, Lahore. (11-9-1933).

104 BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (25-8-1932).

673 BAJAN, Sorab Burjorji, B.Com., G.D.A., C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel, Bombay. (12-5-1937).

700 BALASUBRAMANIAN, G., Park View, Western Bouleward Road, Trichinopoly. (22-10-1937).

704 BAMBOAT, Minocher Nadirshaw, C/o Pestonji Pallonji Bamboat, Esquire, Cabinet Maker, Hassem Building, Chakla Street, Bombay. (1-4-1938).

491 BANDYOPADHYAY, Hiran Kumar, B.A., G.D.A., 12, Old Post Office Street, Calcutta. (25-6-1935).

386 BANDYOPADHYAY, Kaliprasanna, M.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (2-4-1934).

210 †BANDYOPADHYAY, Sachindra Nath, M.A., B.Com., G.D.A., Messrs. Banerjea, Roy Choudhury & Co., 10, Old Post Office Street, Calcutta. (28-2-1933).

552 BANERJEE, Dhirendra Nath, A.S.A.A., Messrs. Afzal, Banerjee & Co., 22, Canning Street, Calcutta. (3-3-1936).

662 BANERJEE, Profulla Sankar, B.Sc., G.D.A., 10/1/A. R. G. Kar Road, Shambazar, Calcutta. (6-4-1937).

787 BANERJI, Asoka Prokash, Pir Jalil, Lucknow. (6-2-1939).

733 BARDHAN, Pares Chandra, B.Com., Messrs. P. C. Bardhan & Co., Gooptu Mansions, 84/A, Clive Street, Calcutta. (3-3-1938).

599 BARIA, Kaikhushru Eduljee, B.Com., G.D.A., A.S.A.A., Cooper Building, 617-B, Dhobi Talao, Bombay, 2. (10-7-1936).

461 BARNES, Harry Leslie, A.C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (16-5-1936).

413 BASU, Amulya Chandra, B.Com., B.L., G.D.A., Messrs. A. Basu & Co., 12, Vidyasagar Street, Calcutta. (23-8-1934).

729 BASU, Debabrata, B.Sc., C.A., A.S.A.A., Messrs. D. Basu & Co., 10, Old Post Office Street, Calcutta. (1-4-1938).

89 BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., Salisbury House, 3/1, Bankshall Street, Calcutta. (1-4-1933).

473 BASU, Manindranath, B.Sc., G.D.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1935).

634 BASU, Panchanan, B.A.(Com.), Chittaranjan Colony, Dum Dum. (12-11-1936).

170 BASU, Prohlad Chandra, B.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (18-1-1933).

672 BASU, Prodyot Kumar, B.Sc., A.S.A.A., 1B, Old Post Office Street, Calcutta. (8-5-1937).

518 BASU, Sisir Kumar, B.A., A.S.A.A., Messrs. S. K. Basu & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (7-11-1935).

111 BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

32 BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort, Bombay. (1-4-1933).

762 BHAGVAT, Moreshwar Nilkanth, G.D.A., Dinkara Buildings, Burn Bastion Road, Delhi. (1-8-1938).

161 BHAGWAT, Pandurang Gangadhar, G.D.A., Messrs. P. G. Bhagwat & Co., Commissariat Buildings, Hornby Road, Fort, Bombay. (1-4-1933).

436 BHAGWAT, Raghunath Bhaskar, G.D.A., Messrs. R. B. Bhagwat & Co., Gangavesa, Kolhapur. (17-1-1935).

431 BHANDARI, Prakash Nath, B.A., B.Com. (Lond.), A.C.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road, Lahore. (1-7-1936).

249 BHARGAVA, Gauri Shankar, "Phool Niwas", Civil Lines, Ajmer. (1-7-1937).

795 BHARUCHA, Jamshed Dhunjishaw, G.D.A., Imperial Airways, 9, Clive Street, Calcutta. (12-4-1939).

522 BHARUCHA, Kavas Dosabhai, G.D.A., Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar, Bombay. (6-12-1935).

248 BHARUCHA, Ratansha Shapurji, G.D.A., No. 646, Dhobi Talao, Bombay. (28-3-1933).

516 BHARUCHA, Sorab Khurshedji, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (7-11-1935).

791 BHATIA, Amar Nath, Messrs. Walker, Chandiok & Co., 54, The Mall, Lahore. (1-4-1939).

732 BHATIA, Avtar Singh, B.Com., Messrs. Taneja Bhatia & Co., 4, Temple Road, Lahore. (3-3-1938).

752 BHATIA, Dev Raj, B.Com., Messrs. D. Bhatia & Co., 34, The Mall, Lahore. (18-6-1938).

561 BHATIA, Prithvi Nath, B.Com., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road, Lahore. (1-4-1936).

798 BHATT, Balubhai Pranshanker, Gordhan Niwas, 2nd Khattaralli Lane, 1st Floor, Bombay, No. 2. (8-5-1939).

123 BHATT, Dinubhai Labhshanker, G.D.A., Messrs. Dinubhai & Co., 65, Esplanade Road, Fort, Bombay. (25-10-1932).

800 BHATT, Labhshanker Gaurishanker, G.D.A., Patel Bhavan, Barnes Street, Karachi. (19-5-1939).

90 BHATT, Laxmishanker Harjiwan, G.D.A., The Bombay Port Trust Employees' Co-operative Credit Society, Ltd., Ballard Road, Fort, Bombay, 1. (25-10-1932).

350 BHATT, Mohanlal Jagjivan, G.D.A., Khetwadi, 2nd Lane, Badrikashram, 4th Floor, Bombay. (19-12-1933).

783 BHATT, Vansukhram Keshavram, Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (14-1-1939).

597 BHATTACHARYEA, Kalinarayan, B.Sc., G.D.A., 59/C, Pratapaditya Road, Kalighat P. O., Calcutta. (27-6-1936).

508 BHATTY, Ishwar Singh, G.D.A., Messrs. Sodhbans & Co., Commercial Buildings, The Mall, Cawnpore. (26-9-1935).

122 BHIMESWARA RAO, Kolagotla, B.Com., G.D.A., Messrs. K. Bhimeswararao & Co., Powerpet, Ellore. (25-10-1932).

30 BILIMORIA, Bapuji Burjorji, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

379 BILLIMORIA, Bhicajee Shapoorji, A.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (11-4-1934).

1 †BILLIMORIA, Sir Shapoorjee Bomonjee, M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

426 BINDON, Sydney Albert, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (2-11-1934).

360 BIRDY, Bejonji Dinshawji, B.Com., G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (9-11-1933).

784 BLENKINSOP, Norman, C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (14-1-1939).

630 BOHRA, Mahomedbhoy Rasulbhoy, B.Com., G.D.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (22-10-1936).

735 BOSE, Sauransu, A.C.A., Auditor, Darjeeling Himalayan Rly. Co., Kurseong. (3-3-1938).

773 BOSE, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., A-3, Clive Buildings, 8, Clive Street, Calcutta. (23-11-1938).

348 BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town, Madras. (27-11-1933).

789 BRAY, John Patrick, A.C.A., Messrs. A. F. Ferguson and Co., Allahabad Bank Buildings, Appollo Street, Bombay. (1-3-1939).

698 BUTANI, Ram Hassasing, Messrs. R. H. Butani and Co., Burns Road, Karachi. (12-10-1937).

441 CAMA, Ardeshir Edulji, A.C.A., Mubarak Manzil, 50, Hughes Road, Bombay. (2-3-1935).

262 CAPTAIN, Hormusji Framji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-4-1933).

481 CHAKRAVARTI, Bibhutibhusan, B.Com., A.S.A.A., Messrs. Chakravarti, Choudhury & Co., 2, Church Lane, Calcutta. (16-5-1935).

206 CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., Katpatty, Barisal. (1-4-1933).

269 CHAKRAVARTI, Janardon Chandra, B.Com., G.D.A., 29, Sadananda Road, Kalighat, Calcutta. (15-7-1933).

331 CHAKRAVARTY, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15, Clive Street, Calcutta. (11-11-1933).

193 CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 10, Old Post Office Street, Calcutta. (20-2-1933).

85' CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

482 CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., Kashmere Gate, Delhi. (16-5-1935).

494 CHAPMAN, Robert Geoffrey, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (19-5-1936).

739 CHARNA, Bapuji Manchersha, G.D.A., Messrs. B. P. Gharda and Co., 121, Esplanade Road, Fort, Bombay. (28-4-1938).

209 CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road, Lahore. (30-3-1933).

258 CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee and Chatterjee, Lala Lajpat Rai Road, Benares. (1-4-1933).

603 CHATTERJEE, Debi Prosanna, A.S.A.A., 87, Lower Circular Road, Calcutta. (17-7-1936).

371 CHATTERJEE, Saral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (7-8-1934).

754 CHATTERJI, GURU PROSAD, B.Sc., A.S.A.A., 25, Jatin Das Road, Post Office Kalighat, Calcutta. (20-6-1938).

590 CHATTERJI, Ramesh Chandra, B.Sc., B.L., G.D.A., 32, Huzuri Mull Lane, P. O. Entally, Calcutta. (8-6-1936).

512 CHATTERJI, Shyama Charan, B.Com., G.D.A., 15, Kent House, P. 33, Mission Row Extension, Calcutta. (24-10-1935).

539 CHATTOPADHYAY, Kumudbandhu, B.Sc., G.D.A., Calcutta Tramway's Co., Ltd., 7, Church Lane, Calcutta. (10-1-1936).

423 CHATURVEDI, Bishamber Nath, B.Com., G.D.A., Messrs. B. N. Chaturvedi & Co., Meston Road, Cawnpore. (26-10-1934).

50 CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12/1, Old Post Office Street, Calcutta. (14-12-1932).

437 CHETTY, Voora Jagannadham, G.D.A., 188, Govindappa Naick Street, George Town, Madras. (1-7-1935).

271 CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 2, Dayal Singh Mansions, Lahore. (5-4-1933).

641 CHOKRA, Vishwanath, B.A., Messrs. Dhanpatmal Diwanchand, Pydhonie, Bombay, 3. (11-12-1936).

707 CHOPRA, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A., Messrs. S. P. Chopra & Co., 14, Dinga Singh Buildings, The Mall, Lahore. (28-10-1937).

259 CHOUDHARY, Nanhelal Bhaiyalal, G.D.A., Messrs. Vaish Jain & Co., Clutterbuckganj, Near Bareilly. (1-4-1933).

339 CHOUDHURI, Birbhadra Chandra, 25|C, Bakulbagan Row, Bhowanipore, Calcutta. (26-9-1933).

612 CHOUDHURI, Nirendralal, B.Com., G.D.A., Messrs. N. Choudhury & Co., 61, Bowbazar Street, Calcutta. (21-8-1936).

666 CHOUDHURY, Naresh Chandra, B.Sc., A.S.A.A., 26|C, Creek Row, Calcutta. (12-4-1937).

53 CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane, Calcutta. (14-12-1932).

555 CHOUDHURY, Sitesh Chandra, B.Sc., G.D.A., 1-B, Ram Hari Ghosh Lane, Amherst Street Post Office, Calcutta. (16-3-1936).

20 COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

515 CONTRACTOR, Huseni Mohammedally, B.Com., L.L.B., G.D.A., Messrs. H. M. Contractor & Co., Merwan Building, Sir Phirozshah Mehta Road, Bombay. (1-11-1935).

681 COOPER, Adarji Nowroji, G.D.A., C/o S. D. Mistry, Esq., The Gujarat Spg. & Wvg. Mills Co., Ltd., Railwaypura, Ahmedabad. (1-7-1938).

353 CRAWSHAW, Joseph Sykes, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (26-10-1933).

484 CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (31-5-1935).

659 DALAL, Champaklal Lalloobhai, " Kamla Bhuvan ", 2, Pauleshwar Road, Vile-Parle, Bombay. (1-4-1937).

505 DALAL, Nateverlal Chandulal, B.A., G.D.A., The Bank of India, Ltd., Branch Deptt., Fort, Bombay. (26-8-1935).

137 DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

103 †DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (25-8-1932).

609 DAMANIA, Ranchhoddas Varjivandas, B.Com., G.D.A., A.S.A.A., Chief Accountant, The Warden Insurance Co., Ltd., Ahmedabad. (14-8-1936).

556 DANDEKER, Ganesh Mahadev, B.A., A.S.A.A., Messrs. M. K. Dandeker & Co., 16, Moor Street, Madras. (20-3-1936).

180 DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandekar & Co., 7, Parsi Church Street, Calcutta. (18-1-1933).

25 DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (5-8-1932).

263 DARUVALLA, Jal Cawasji, G.D.A., 335-A, " Meher Villa ", Grant Road, Bombay. (1-4-1933).

38 DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square, East, Calcutta. (25-10-1932).

27 DAS, Jyotish Chandra, B.Sc. (U. S. A.), 86, Clive Street, Calcutta. (1-7-1932).

520 DAS, Mohini Mohan, B.Sc., G.D.A., C/o Bengal Insurance and Real Property Co., Ltd., 2, Church Lane, Calcutta. (18-11-1935).

175 DAS, Narendra Nath, B.Sc., G.D.A., Messrs. N. N. Das & Co., 8/2, Hastings Street, Calcutta. (20-3-1933).

460 DAS, Santosh Kumar, B.Sc., G.D.A., Messrs. Das & Majumdar, 8, Dalhousie Square, Calcutta. (4-3-1935).

186 DAS GUPTA, Anil Chandra, B.A., G.D.A., Messrs. A. C. Das Gupta & Co., 12, Old Post Office Street, Calcutta. (23-3-1933).

308 DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. B. N. Das Gupta & Co., New Civil Lines, Lucknow. (27-5-1933).

724 DAS GUPTA, Sailendra Nath, B.Sc., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (24-1-1938).

721 DAS, T. Venkata, B.A., Messrs. C. C. Reddy and Co., Bezwada. (24-12-1937).

48 †DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).

775 DATTA, Jyotis Chandra, A.C.A., 121, Rashbehari Avenue, Calcutta. (23-11-1938).

543 DATTA, Kalyan Kumar, B.Sc., A.S.A.A., Messrs. K. K. Datta & Co., 95/1, Garpar Road, Calcutta. (14-1-1936).

677 DATTA, Satyaranjan, B.Sc., G.D.A., C/o S. K. Day, Esq., 'Queen's Mansions', 30, Elgin Road, Calcutta. (2-6-1937).

418 DATTA, Surendra Nath, B.Com., G.D.A., Messrs. S. N. Datta & Co., 94, Chittaranjan Avenue, Calcutta. (10-10-1934).

306 DAVAR, Dorab Rustomji, G.D.A., F.S.A.A., Messrs. Cornelius & Davar, 80, Esplanade Road, Fort, Bombay. (26-6-1933).

228 DAVAR, Maneck Ardeshir, M.A., LL.B., F.S.A.A., Messrs. Maneck A. Dawar & Co., 100, Clive Street, Calcutta. (1-4-1933).

67 DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street, Rangoon. (1-4-1933).

176 DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118—120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

696 DAY, Birendra Kumar, Messrs. Day & Co., 20 Maharshi Debendra Road, Calcutta. (24-9-1937).

114 DAY, Subodh Kumar, A.S.A.A., 86, Chowringhee Road, Calcutta. (17-12-1932).

26 DEB, Malay Kumar, B.Sc., G.D.A., 8/2, Hastings Street, 1st Floor, Rooms Nos. 21 & 22, Calcutta. (12-1-1933).

377 DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

192 DESAI, Jal Temulji, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (20-2-1933).

769 DESAI, Mahendra Jamiatram, B.A., LL.B., Messrs. Lakhia Desai and Company, Chaturbhuj Bhuvan, Gandhi Road, Ahmedabad. (6-9-1938).

131 †DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort, Bombay. (25-11-1932).

771 DESHPANDE, Anant Venkatesh, A.S.A.A., Reay House, Hornby Road, Bombay. (1-10-1938).

361 DESHPANDE, Vaman Hari, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (16-11-1933).

605 DHAGE, Venkatrao Krishnaji, G.D.A., Messrs. V. K. Dhage & Co., Podar Chambers, Parsi Bazar Street, Fort, Bombay. (20-7-1936).

684 DHANBHOORA, Kawas Jehangirji, Messrs. Mehta, Dhanbhoora and Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (8-7-1937).

540 DHARMASANKARAN, R., G.D.A., 317, Lingha Chetty Street, G. T., Madras. (13-1-1936).

572 DHAWAN, Anand Prakash, A.S.A.A., 69, The Mall, Lahore. (21-4-1936).

303 DIGARIA, Rustomji Dossabhai, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Pherozeshah Mehta Road, Fort, Bombay. (22-5-1933).

84 DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

279 DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903-B, Sadashiv Peth, Poona City. (15-4-1933).

325 DOCTOR, Darashaw Sorabji, B.Com., G.D.A., Hashim Building, 38, Churchgate Street, Fort, Bombay. (13-7-1933).

759 DOODHMAL, Rusi Cooverji, Empire Terrace Lamington Road, Grant Road, Bombay. (18-7-1938).

293 DOOMASIA, Dorabshaw Ardeshir, G.D.A., Messrs. D. A. Doomasia & Co., 80, Esplanade Road, Fort, Bombay. (8-5-1933).

660 DORAISWAMY, A. R., Main Road, Shevapet, Salem. (1-4-1937).

629 DORDI, Phiroz Ardeshir, G.D.A., Block No. 16/3, Rustom Baug, Victoria Road, Byculla, Post Mazgaon, Bombay. (19-10-1936).

593 DOSHI, Jagmohandas Keshavji, B.Com., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (22-6-1936).

565 DOTIWALLA, Jal Muncherji, Messrs. P. C. Hansotia & Co., Ready-money Mansion, Churchgate Street, Fort, Bombay. (6-4-1936)

477 DUTT, Matilal, B.Com., G.D.A., Mymensingh (Bengal). (13-6-1935).

101 DUTT, Ronendra Nath, M.A., LL.B., A.C.A., Raj Darbhanga, Darbhanga. (1-4-1933).

233 †DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 98/4, Clive Street, Calcutta. (20-3-1933).

583 EASSON, John Whitton, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (1-7-1937).

365 ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (30-4-1934).

100 ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).

570 FETTES, Kenneth Richard, C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (17-4-1936).

147 FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (1-4-1933).

676 Gadre, Maheshwar Janardan Itwari Bazar, 1st floor, Chhaganlal Dulabh Jiwan Topiwala's Shop, Nagpur City. (25-5-1937).

495 GAGWANI, Padamsi Haridas, G.D.A., Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (5-7-1935).

675 GAI, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet, Madras. (22-5-1937).

394 GANAPATHY, Nilakanta Iyer, G.D.A., Messrs. Kuppuswamy and Ganapathy, 7-9, Broadway, Madras. (4-6-1934).

238 GANAPATHY, Tirumandangudi Visvanatha, G.D.A., C|o Dr. T. V. S. Sastri, Tennore, Trichinopoly. (20-3-1933).

66 GANAPATI IYER, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Karungalpalayam Extension, Erode. (20-2-1933).

307 *GANDHI, Jeyshanker Amritlal, B.Com., G.D.A., Krishna Society, Ellis Bridge, Ahmedabad.

591 GANDHI, Minoo Naoroji, G.D.A., The Associated Cement Cos., Ltd., Accounts Deptt., Daudby Road, Bombay. (8-6-1936).

301 GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street, Rangoon. (20-5-1933).

125 GANGULI, Debendra Nath, Messrs. Ganguli Mukherjee & Co., 20, Strand Road, Calcutta. (1-4-1933).

115 GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., "Gargieya Niwas", Beawar. (1-4-1933).

187 GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (20-1-1933).

292 GHOSH, Anil Kumar, G.D.A., Messrs. Anil Ghosh & Co., 10, Old Post Office Street, Calcutta. (29-4-1933).

401 GHOSH, Jitendra Kishore, B.Com., G.D.A., 6, Lal Behari Thaker Lane, Calcutta. (16-6-1934).

267 GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (3-4-1933).

314 GHOSH, Siddhartha Kumar, B.Sc., F.S.A.A., 10, Old Post Office Street, Calcutta. (13-6-1933).

687 GHOSH, Sudhir Kumar, Messrs. S. K. Mitter and Co., 84-A, Clive Street, Calcutta. (26-7-1937).

503 GIDWANI, Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., Safe Deposit Chambers, Dunnolly Road, Karachi. (1-6-1936).

224 GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

164 GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town, Madras. (18-1-1933).

425 GOODWIN, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

727 GOPALACHARY, Krishnaswamy, B.A., C/o Messrs. William Jacks & Co., Ltd., 37, Second Line Beach, Madras. (5-2-1938).

159 GOPALAIYER, Kangayam Venkatanarayanaiyer, B.A., G.D.A., 14/123, Raja Street, Coimbatore. (18-1-1933).

252 GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 20, Thambu Chetty Street, George Town, Madras. (1-4-1933).

748 GORAWARA, Atam Prakash, Saddar Road, Peshawar Cantt. (26-5-1938).

544 GORDON, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., G.P.O. Box No. 24, New Delhi. (15-1-1936).

410 GOSWAMI, Jotish Chandra, B.Com., G.D.A., 68B, Ananda Palit Road, Entally, Calcutta. (30-7-1934).

588 GOVINDA RAJAN, Anekal Rameswamy Iyengar, G.D.A., Messrs. C. C. Reddy & Co., Bellary. (19-5-1936).

521 GRACIAS, Joseph Constant, G.D.A., Janmahomed Buildings, Charni Road, Bombay. (4-12-1935).

456 GRAY, Hugh Percival, C.A., Dibru-Sadiya Railway, Agent's Office, Dibrugarh (Assam). (25-2-1935).

116 GUBBI, Nagoo Srinivas, G.D.A., Messrs. N. S. Gubbi & Co., Fort Chambers, Hamam Street, Fort, Bombay. (20-3-1933).

743 GUHA, Bani Kanta, B.A., 10, Indra Roy Road, Bhowanipur, Calcutta. (13-5-1938).

244 GUHA, Biswaranjan, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (24-3-1933).

568 GUHA, Brajes Chandra, B.Com., Messrs. B. Guha & Co., 5 & 6, Hare Street, Calcutta. (17-4-1936).

584 GUHA, Pratul Chandra, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (8-5-1936).

694 GUHA, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., Messrs. S. C. Guha & Co., E.14/1; Elgin Mansion, 133, Dharamtolla Street, Calcutta. (9-9-1937).

527 GUHA, Sudhir Chandra, B.A., G.D.A., Messrs. Chakravarti Ghosh, Guha and Co., Commercial House, 15, Clive Street, Calcutta. (4-5-1936).

351 GUHA ROY, Dhirendra Nath, M.A., A.S.A.A., 8, Dalhousie Square, East, Calcutta. (23-10-1933).

737 GUPTA, Abani Bandhu, LL.B., A.C.A., 28, Dalhousie Square, Post Box 83, Calcutta. (6-4-1938).

274 GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., "Svarnasan", P. O. Bankipore, Patna. (29-5-1933).

479 GUPTA, Jitendra Nath, B.A., G.D.A., P. O. Baranagore, Distt. 24-Parganas (Bengal). (16-5-1935).

169 GUPTA Jogendranath, M.A. (Com.), B.L., G.D.A., 'Mahendra Bhawan', P.-152, Raja Basanta Roy Road, Calcutta. (18-1-1933).

342 GUPTA, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15/134, Civil Lines, Cawnpore. (2-10-1933).

624 GUPTA, Pravas Chandra, B.Sc., G.D.A., 55, Sree Gopal Mullick Lane, Calcutta. (5-10-1936).

226 GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Chandni Chowk, Delhi. (1-4-1933).

151 GUPTA, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar, Agra. (14-12-1932).

10 GURPAL SINGH, A.S.A.A., Katra Ahluwalia, Amritsar. (30-8-1932).

734 GUTGUTIA, Kashinath, B.Com., A.S.A.A., Messrs. K. N. Gutgutia & Co., 1/B, Old Post Office Street, Calcutta. (3-3-1938).

376 GUZDAR, Dinshaw Pesi, A.C.A., Oriental Government Security Life Assurance Co., Oriental Buildings, Esplanade Road, Bombay. (8-3-1934).

444 HALDAR, Nagendra Nath, B.Sc., A.C.A., 42, Ramesh Mitter Road, Bhowanipore, Calcutta. (1-7-1936).

29 HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort, Bombay. (30-8-1932).

667 HAQUE, Mohammad Ekramul, Lall Khan Dargah, Bhagalpore City. (22-6-1937).

296 HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (25-9-1933).

288 HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., " Padmalaya ", Telegu Brahmin Street, Coimbatore. (25-4-1933).

526 HARIHARAN, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla, Mysore. (9-12-1935).

509 HARTLEY, Kenneth John Harold, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (18-5-1936).

792 HAWORTH, Philip Cunningham, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (4-4-1939).

173 HEASMAN, Leslie George, A.C.A., Solan Brewery P. O., Simla Hills. (22-3-1933).

45 HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail, Mangalore. (1-8-1932).

5 HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., P. O. Box No. 39, The Mall, Lahore. (20-2-1933).

133 HUTCHINSON, William, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

135 ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

424 ITALIA, Hormasji Pirojsha, G.D.A., Messrs. Habib & Co., Patharia Palace, Mohamed Ali Road, Bombay, 3. (29-6-1935).

184 IRANI, Zal Rustam, A.C.A., 19-A, Alipore Road, Delhi. (1-4-1933).

703 IYER, T. R. Kalyanarama, Messrs. P. N. S. Aiyar & Co., Karaikudi (Ramnad District). (26-10-1937).

702 JAGADISAN, U. P., Messrs. Nataraja Iyer and Co., Kingsway, Secunderabad. (26-10-1937).

236 JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam " R. S. Puram, Coimbatore. (20-3-1933).

172 JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (20-2-1933).

725 JAIN, Nem Chand, B.Com., 37, Thaterwara Street, Meerut City. (27-1-1938).

420 JAIN, Thakur Das, G.D.A., Messrs. Vaish, Jain & Co., Mahabir Bhawan, Chah-Rahat, Delhi. (4-10-1934).

363 JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj, Allahabad. (11-12-1933).

643 JALUNDHWALA, Ramanlal Chhotalal, B.Com., A.S.A.A., Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort, Bombay. (14-12-1936).

636 JAMBUNATHAN, A. N., 11, Venkatachala Mudali Street, P. T. Madras. (24-11-1936).

705 JASAVALA, Dosabhoy Jamshedji, Valanda's Haveli, Gandhi Road, Ahmedabad. (28-10-1937).

83 JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

364 JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Karungalpalayam Extension, Erode. (1-4-1934).

278 JHA, Laxman Bala, B.Com., G.D.A., 84, Upper Chitpur Road, Calcutta. (15-4-1933).

199 JOG, Bhaskar Damodar, B.A., G.D.A., Assistant Income-Tax Officer, C. III-Ward, Bombay. (20-2-1933).

130 JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore, Madras. (25-11-1932).

517 JOKHAKAR, Bhalchandra Dalpatram, B.Com., G.D.A., East and West Building, 49, Apollo Street, Fort, Bombay. (7-11-1935).

305 *JOLLY, William, M.A., A.C.A., Office of the Chief Auditor and Accountant, M. & S. M. Railway, Madras.

270 JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town, Madras. (3-4-1933).

793 JOSHI, Karsondas Ratanshi, Scindia Steam Navigation Co., Ltd., Agents, the Scindia Steamship, (Burma), Ltd., Rangoon. (15-4-1939).

283 JOSHI, Vasantrai Bhavanishanker, G.D.A., The Kampala General Agency, Ltd., P. O. Box No. 118, Kampala, Uganda (British East Africa). (28-6-1933).

686 JUST, Arnold Hartman, A.C.A., Messrs. Price, Waterhouse, Peat and Co., B-4, Clive Buildings, Calcutta. (6-4-1938).

287 KABRAJI, Dosabhoy Hiraji, B.A., G.D.A., A.S.A.A., Guzdar House, Back Bay Reclamation, Bombay. (23-4-1933).

468 KALISWARAN, S., 993, Nayak New Street, Madura. (1-4-1935).

616 KALYANASUNDARAM, Krishnámurthy, 52, New Street, Mannargudi, *Via* Nidamangalam, S. I. Ry. (16-9-1936).

124 KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street, Rajahmundry. (24-2-1933).

327 KANGA, Jamshed Rustomji, G.D.A., Income-Tax Office, 5, Wallace Street, Fort, Bombay. (13-7-1933).

470 KAPADIA, Framroze Pestonji, G.D.A., Aga Khan Building, Dalal Street, Fort, Bombay. (1-4-1935).

202 KAPADIA, Gopaldas Padamsey, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (1-4-1933).

740 KAPADIA, Gordhandas Morarji, Messrs. G. M. Kapadia & Co., Tamarind House, Tamarind Lane, Fort, Bombay. (2-5-1938).

598 KAPOOR, Bhim Sain, Kapuran Street, Inside Lohare Gate, Multan City. (2-7-1936).

767 KAPUR, Arjan Das, Messrs. A. D. Kapur and Co., Dinkara Building, Burn Bastion Road, Delhi. (26-8-1938).

265 KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road, Opp. Ishar Dass Buildings, Lahore. (3-6-1933).

189 KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (1-4-1933).

322 KARANTH, Rama Krishna, G.D.A., 134, Medows Street, Fort, Bombay. (7-7-1933).

218 *KARMARKER, Narayan Dattatrya, G.D.A., Special Auditor, Co-operative Societies, Sind, Karachi.

647 HERRAWALLA, (Miss) Goolbanu Cooverjee, Gool Kerrawalla & Co., Reay House, Opp. Lloyds Bank, Hornby Road, Fort, Bombay. (2-1-1937).

803 KETKAR, Chintaman Laxman, Rustom Mahal, Tram Junction, Dadar, Bombay. (17-6-1939).

638 KEWALRAMANEY, Assandas Gurdassing, G.D.A., E|2, Sahtipur, Karachi (Sadar). (27-11-1936).

525 KHANDELWAL, Hari Prasad, B.Com. (London), A.C.A., Messrs. H. P. Khandelwal & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (7-12-1935).

760 KHANNA, Kala Ram, Messrs. Kala Ram Khanna and Co., 30, Chamberlain Road, Lahore. (29-7-1938).

713 KHANNA, Krishan Gopal, Messrs. K. G. Khanna & Co., Mackeson Road, Rawalpindi. (2-12-1937).

132 KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (1-4-1933).

718 KHANNA, Padam Lal, A.C.A., Bannu Cantonment. (16-12-1937).

472 KHANNA, Vishan Datt, Messrs. V. D. Khanna & Co., 9, Nisbet Road, Lahore. (1-4-1935).

54 KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort, Bombay. (14-12-1932).

723 KHARE, Ganesh Trimbak, Assistant, Messrs. Sharp and Tannan, Bank of Baroda Buildings, Bombay. (30-6-1939).

162 KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (23-3-1933).

142 KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Neptune Building, Hornby Road, Fort, Bombay. (1-4-1933).

333 KHESHWALLA, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort, Bombay. (25-9-1933).

282 KHINDRIA, Sohan Lal, G.D.A., Assistant Accounts Officer, P. W. D., Electricity Branch, Abbot Road, Lahore. (19-6-1933).

620 KHOSLA, Balram, B.A., 9, Beadon Road, Lahore. (26-9-1936).

19 KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudass Street, Park Town, Madras. (30-8-1932).

422 KRISHNAMACHARI, Madumbai Rajagopala, G.D.A., No. 5, Doctors' Lane, Near Gole Market, New Delhi. (15-10-1934).

432 KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A., The All-India United Assurance Company, Limited, Hazratganj, Lucknow. (5-12-1934).

462 KRISHNAMOORTHY, M.R., B.A., G.D.A., 3, Natarajapuram Street, Madura. (18-3-1935).

689 KRISHNAMOORTHY, S., G.D.A., 8, Kadalangudi Street, Kumbakonam. (4-8-1937).

679 KRISHNAMOORTHY, Sivar, Imperial Bank Road, Coimbatore. (7-6-1937).

475 KRISHNAMURTHI, Anantha, G.D.A., 4, Kondi Chetty Street, G. T., Madras. (19-6-1936).

110 KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., 33, Angappa Naicken Street, G. T., Madras. (17-12-1932).

99 KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan and Jog, Neptune Building, 166, Hornby Road, Fort, Bombay. (25-8-1932).

68 KRISHNA RAO, Kopalley, G.D.A., Cocanada. (25-10-1932).

389 KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street, Saidapet, Madras. (16-4-1934).

235 KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, 183, Mount Road, Madras. (20-3-1933).

586 KRISHNASWAMI, Varadhachari, Messrs. Raman & Sarma, 44, Lingha Chetty Street, George Town, Madras. (11-5-1936).

338 KSHIRSAGAR, Kanoba Srikrishna, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (21-9-1937).

530 KULKARNI, Datto Bhaurao, G.D.A., Messrs. D. B. Kulkarni & Co., Belgaum. (27-12-1935).

55 KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Building, Sir Pherojsha Mehta Road, Fort, Bombay. (14-12-1932).

217 KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., 134, Mount Road, Madras. (1-4-1933).

43 KUNDU, Balai Chand, B.Sc., G.D.A., 18|12, Raja Raj Ballav Street, Calcutta. (27-3-1933).

185 †KUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., Messrs. Patham & Patham, 25-A, Thambu Chetty Street, Madras. (1-4-1933).

343 KUPPUSWAMAYYA, Yanamandram, G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffar Syrang Street, G. P. O., Madras. (2-10-1933).

755 KUPPUSWAMI, S., B.A., Messrs. M. N. Sambamurthi & Co., 30, Maharanombu Agraharam, Karaikudi (South India). (29-6-1938).

359 KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, No. 7-9, Broadway, Madras. (11-12-1933).

670 LAKHIA, Chandraprasad Ratilal, B.Com., G.D.A., Messrs. Lakhia Desai & Co., Chaturbhuj Bhuvan, Gandhi Road, Ahmedabad. (6-5-1937).

761 LAKSHMAIAH, Chimakurti Venkata, Messrs. Ch. V. Lakshmaiah & Co., Guntur. (1-8-1938).

148 LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Yagneswara Buildings, Nagarathpet, Bangalore City. (1-4-1933).

18 LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Appollo Street, Fort, Bombay. (14-12-1932).

678 LOGANATHAN, Congeevaram Ratnavelu, G.D.A., 64, Varda Muthiappa Street, G. T., Madras. (7-6-1937).

108 MADHUSUDHANA RAO, Kambhammettu, G.D.A., Messrs. Madhusudhana Rao & Co., Ellore. (31-8-1932).

33 MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (1-7-1932).

738 MAHADEVA IYER, Tarakad Subramania, G.D.A., 26, Arunachala Achari Street, Triplicane, Madras. (11-4-1938).

594 MAHADEVAN, Vedam, G.D.A., Messrs. V. Mahadev & Co., 10, Strotten Muthia Mudali Street, G. T., Madras. (27-6-1936).

416 MAHALINGAM, Vaidyanatha, G.D.A., C|o Methodist Mission, Medak, Nizam's Dominions, *via* Akanapett, N. S. Ry. (1-10-1934).

70 MAITRA, Phanindra Bhusan, B.Com., G.D.A., Messrs. P. B. Maitra & Co., P. O. Bankipore, Patna. (1-8-1932).

699 MAJUMDAR, Nilratan, B.Sc., 24-A, Bonomali Sarkar Street, P. O. Hatkhola, Calcutta. (22-10-1937).

455 MAJUMDAR, Upendra Chandra, B.Sc., G.D.A., Messrs. Das and Majumdar, 8, Dalhousie Square, Calcutta. (20-2-1935).

129 MAJUMDER, Narendra Kumar, M.A., G.D.A., Registrar of Joint Stock Companies, Bengal, 3, Government Place, West, Calcutta. (20-2-1933).

607 MAJUMDER, Rabindra Nath, B.Com., 7, Old Post Office Street, Calcutta. (8-8-1936).

408 MAJUMDER, Ramesh Chandra, B.Sc., G.D.A., 153, Dharmtalla Street, Calcutta. (21-7-1934).

793 MALHOTRA, Baldev Raj, B.Com. (London), A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (4-4-1939).

610 MALHOTRA, Khushhal Chand, Messrs. K. C. Malhotra & Co., 10/9, Nisbet Road, Lahore. (14-8-1936).

294 MALHOTRA, Puran Chand, A.S.A.A., Messrs. S. B. Billimoria & Co., 19, Dinga Singh Buildings, The Mall, Lahore. (1-6-1933).

250 MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-4-1933).

435 MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street, Secunderabad. (15-11-1934).

167 MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 5, Gandhi Nagar, Bangalore. (18-1-1933).

663 MANDRE, Dr., Subbarao Gnanobarao, B.A., Ph.D., A.S.A.A., Victoria Building, Parsi Bazar Street, Fort, Bombay. (7-4-1937).

710 *MANDVIWALLA, Nariman Ruttonji, A.S.A.A., Fern House, 13, Colaba Causeway, Bombay, 1.

264 MANGHIRMALANI, Shamdas Udharam, B.A., A.S.A.A., Municipal Office, Karachi. (1-4-1933).

388 MANI, Rama, G.D.A., "Bhimasena Gardens", 93, Royapettah High Road, Mylapore, Madras. (1-7-1936).

152 MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway, Nagpur. (20-2-1933).

511 MARCH, Charles Henry, A.C.A., Messrs. R. H. March Son & Co., Cambrian Buildings, Cardiff (United Kingdom). (14-10-1935).

141 MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opp. Fuvara, Gandhi Road, Ahmedabad. (1-4-1933).

535 MARSHALL, Gordon Sheils Walker, C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (9-1-1936).

730 MASTER, Jehangir Bomanshah, 49, Parsi Colony, Karachi. (9-2-1938).

81 MASTER, Nariman Fakirji, A.S.A.A., 265, Bowbazar Street, Calcutta. (25-8-1932).

741 MATHEW, Kandathil Mathula, B.A., A.C.A., Assistant Controller of Accounts, Tata Iron and Steel Co., Limited, Jamshedpur. (4-5-1938).

604 MATHRUBUTHAM, Lalgudi Seshasayee, Messrs. Fraser & Ross, 17, Armenian Street, Madras. (20-7-1936).

757 MATHUR, Jagdish Chandra, 1003, Egerton Road, Delhi. (11-7-1938).

677 MAZUMDAR, Satis Chandra, B.A., G.D.A., 17|2, Jhamapukar Lane, Calcutta. (7-5-1937).

658 MEHENDALE, Bhaskar Anant, G.D.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (7-6-1939).

746 MEHRA, Jagat Mohan, B.Com., Messrs. J. M. Mehra & Co., Mansa Ram Street, Chamberlain Road, Lahore. (26-5-1938).

222 †MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (1-4-1933).

524 MEHRA, Puranchand, Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia, Amritsar. (6-12-1935).

587 MEHTA, Balchand Maganlal, G.D.A., Messrs. B. M. Mehta & Co., 41, Medows Street, Fort, Bombay. (19-5-1936).

510 MEHTA, Bhaidas Manilal, G.D.A., Reid Road, Ahmedabad. (15-11-1935).

234 MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta Dhanbhoora & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (20-3-1933).

485 MEHTA, Pallonji Naswanji, A.S.A.A., Messrs. Rustomji N. Mehta & Co., 37, Hamam Street, Fort, Bombay. (1-10-1937).

59 MEHTA, Ramprasad Chimanlal, F.S.A.A., Jariwala Building, Huges Road, Bombay, 7. (1-8-1932).

507 MEHTA, Ratanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, 35, Maldon House, Marine Lines, Bombay. (23-4-1936).

781 MELLEGATTI, Gopalkrishna Venkatesh, B.A., Messrs. G. V. Mellegatti & Co., Mangalwar Peth, Dharwar. (28-12-1938).

695 MENON, M. Krishnan Kutty, G.D.A., " Krishna Nivas ", Bilathikulam Road, P. O. Eranhipalam, Calicut (Malabar). (13-9-1937).

579 MENON, Thrikandyur Karunakara, B.A., G.D.A., Messrs. T. K. Menon & Co., Huzur Road, Calicut (Malabar). (4-5-1936).

309 MERCHANT, Minocher Hiraji, G.D.A., Messrs. M. H. Merchant & Co., 14, Hamam Street, Fort, Bombay. (10-7-1933).

625 MINAKSHISUNDARAM, Tinnaneri Chinnaswami, B.A., 17-A, Armenian Street, Madras. (5-10-1936).

644 *MIRZA, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road, Camp, Aden.

240 MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (1-4-1933).

14 MITCHELL, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

488 MITRA, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore, Calcutta. (1-7-1936).

645 MITRA, Dhirendra Krishna, G.D.A., Mackenzie Road, Darjeeling. (26-12-1936).

744 MITRA, Kasi Sanker, M.B.E., B.A., A.S.A.A., Secretary, Medical College Hospitals, 48, Raja Nobo Kissen's Street, Calcutta. (14-5-1938).

688 MITRA, Nirmal Kumar, B.A., G.D.A., 17, Convent Road, Entally, Calcutta. (26-7-1937).

398 MITRA, Pravat Kumar, B.Sc., A.S.A.A., Stephen House, Dalhousie Square, Calcutta. (10-7-1934).

497 MITRA, Sailendra Nath, A.C.A., 1, Grants Lane, Calcutta. (10-7-1935).

349 MITRA, Sudhansu Kumar, B.Com., G.D.A., 1|6, Rupchand Mukherji Lane, Bhowanipur, Calcutta. (23-10-1933).

15 MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A, Clive Street, Calcutta. (1-7-1932).

60 MODI, Behramji Manekji, B.Com., F.S.A.A., Registrar of Joint Stock Companies, Old Customs House Yard, Fort, Bombay. (25-10-1932).

476 MODY, Nowroji Rustamji, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (13-4-1935).

182 MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh, Lucknow. (18-1-1933).

528 MOITRA, Debendra Lal, G.D.A., Messrs. Roy, Choudhary & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (14-12-1935).

356 MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (22-12-1933).

61 MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (1-8-1932).

8 †MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).

6 MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).

7 MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).

323 MUKHERJEE, Bhupendra Narayan, B.Com., G.D.A., 8|2, Hastings Street, Calcutta. (6-8-1933).

362 MUKHERJI, Anup Krishna, B.Com., G.D.A., Messrs. Ganguli, Mukherjee & Co., 20, Strand Road, Calcutta.. (15-1-1934).

369 MUKHERJI, Prafulla Kumar, G.D.A., Messrs. Ganguli, Mukherjee & Co., "Nilkutir", Gaya (Bihar). (24-2-1934).

205 MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (20-3-1933).

794 MUKHOPADHYAY, Amarnath, 12, Dalhousie Square, Calcutta. (11-4-1939).

329 MUKHOPADHYAY, Bhupendra Nath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (17-7-1933).

393 MUKHOPADHYAY, Sashadhar, G.D.A., Examiner of Accounts, Office of the Registrar, Joint Stock Cos., Bengal, 3, Govt. Place, West, Calcutta. (27-6-1935).

493 MUKHOPADHYAY, Sushil Kumar, G.D.A., 28, Baboo Ram Sil's Lane, Bowbazar Street, Calcutta. (27-6-1935).

697 MUTHUKUMARASWAMI, T., Kattuchery, Tranquebar. (8-10-1937).

313 MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd., Mandya (Mysore State). (7-6-1933).

232 NACHADALINGAM, Arumugam, G.D.A., 79, Mela Chetti Street, Madura. (20-3-1933).

105 NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street, Rangoon. (25-8-1932).

414 NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore, Madras. (28-8-1934).

212 NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., "Deepika", No. 2-D, Eldoms Road, Mylapore, Madras. (28-2-1933).

88 NAIK, Khandubhai Manibhai, G.D.A., National Insurance Building, 7, Council House Street, Calcutta. (25-10-1932).

406 NAIR, Chathukkat Karunakaran, G.D.A., Veliyanoor, Trichur, (Cochin State). (30-6-1934).

680 NAIR, Kunnath Raghavan, Partner, Messrs. K. K. Thampan & Co., New Road, Cochin. (3-10-1937).

36 NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (1-7-1932).

731 NAOROJI, Rustam Ratanshaw, Messrs. Sorab S. Engineer and Company, Ismail Building, 381, Hornby Road, Fort, Bombay. (3-3-1938).

716 NARASIMHA RAO, Narkadamilly Lakshmi, Proddutur (Cuddapah District). (9-12-1937).

71 NARASIMHAM, Gullapalli Lakshmi, G.D.A., 317, Lingha Chetty Street, P. O. Box No. 1295, Madras. (17-12-1932).

711 NARASIMHAN, Appukkudal Venkatasubbier, B.A., 139, Big Street, Triplicane, Madras. (2-12-1937).

541 NARASIMHAN, Kasturi Varadachari, M.A., No. 7, Rangaraj Mansions, Barracks Road, Vellore. (13-1-1936).

102 NARAYAN, Venkataramaiyer Anantha, G.D.A., 266, Macgregor Road, R. S. Puram, Coimbatore. (12-1-1933).

375 NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., "Lalitha Sadan", 4, Bhagavantham Gupta Street, Thyagarayanagar P. O., Madras. (7-3-1934).

601 NARAYANAMURTHY, Yanamandram, Accountant, Madras Race Club, Guindy, Saidapet P. O., Madras. (10-7-1936).

275 NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street, Madura. (5-7-1933).

109 NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam, Trichinopoly. (25-10-1932).

434 NARIMAN, Pestonji Ardeshir, G.D.A., Examiner of Accounts, Income Tax Offices, Jer Baug E, Block No. 23, Byculla, Bombay. (15-11-1934).

24 NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 154, Gunfoundry Road, Hyderabad Deccan. (1-4-1933).

392 NATARAJAN, Subramania, G.D.A., 8, Kadalangudi Street, Kumbakonam, South India. (20-4-1934).

600 NATARAJAN, V., 8, Babu Rajendra Prasad Street, Mambalam West, Thyagarayanagar Post, Madras. (10-7-1936).

144 NATESAN, Gopalakrishna Iyer, G.D.A., 22, Dabir Middle Street, Kumbakonam. (1-4-1933).

780 *NATHAN, Bension, 752, Daisy Street, Cincinnatus Town, Karachi (Sadar).

778 NAYAR, Kolazhi Krishnan, Messrs. K. K. Nayar and Co., Andathode, Ponani (South Malabar). (8-12-1938).

380 NATHANIEL, William, G.D.A., Messrs. William and Co., 1|6, Davidson Street, George Town, Madras. (1-4-1934).

177 NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., Messrs. D. N. Navder & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

742 NEELAKANTAN, E.S., 64, Perambur Barracks Road, Vepery, Madras. (4-5-1938).

121 NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (17-12-1932).

691 NISSIM, Nuriel James, Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Pherozshah Mehta Road, Fort, Bombay. (11-8-1937).

726 OGG, Ian Maclean, M.A., C.A., Messrs. A. F. Ferguson and Company, Allahabad Bank Buildings, Apollo Street, Bombay. (5-2-1938).

221 OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona, 2. (20-3-1933).

74 ORR, James, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

153 PAGDIVALA, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane, Bombay. (14-12-1932).

708 PAMPA RAO, Ransubhe Narasingarao, Messrs. R. N. Pampa Rao & Co., Raichooti Buildings, Adoni (District Bellary). (5-11-1937).

654 PANCHANADAM, Kalpathi Viswanatha Iyer, Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (22-1-1937).

299 PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday & Bajan, Navsari Building, Hornby Road, Fort, Bombay. (7-7-1935).

628 PANDYA, Ambalal Chhaganlal, 106, China Bazar Road, G. T., Madras. (16-10-1936).

3 †PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (1-7-1932).

22 †PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, 72, Hazratganj, Lucknow. (1-7-1932).

390 PANDYA, Vidya Sagar, 7, Daryaganj, Delhi. (18-4-1934).

72 PARAMASIVAN, Subramania, B.A., G.D.A., Santhibhawan Chalapuram, Calicut. (1-8-1932).

548 PARAMESWARAN, Aiyalam Sundaram, B.A., G.D.A., Messrs. Peirce Leslie & Co., Ltd., Cochin. (30-1-1936).

404 PARASURAMA IYER, Trichur Subramania Iyer, B.Com., G.D.A., Superintendent, Office of the Accountant General, Bengal, Calcutta. (19-6-1936).

387 PAREKH, Abhechand Premchand, Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (12-4-1934).

768 PAREKH, Chandrakant Vithaldar, 21, Phophalwadi, Bhuleshwar, Bombay, No. 2. (6-9-1938).

64 PARIKH, Amratlal Kashandar B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (1-4-1933).

433 PARIKH, Shantilal Ranchhodlal, G.D.A., Messrs. S. R. Parikh & Co., Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay. (15-11-1934).

664 PARMAR, Devchand Hargovind, G.D.A., 201, Princess Street, Kesar Building, Bombay. (11-4-1937).

774 PARTHASARATHI, Negapatam Rengaswami Aiyangar, B.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (23-11-1938).

421 PARTHASARATHI, Prankusam, G.D.A., Berhampur (Ganjam District). (11-12-1934).

2 PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (1-4-1933).

319 PATEL, Dahyabhai Shankerbhai, G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (30-7-1933).

445 PATEL, Haribhai Ashabhai, G.D.A., Messrs. Haridas & Co., 105, Apollo Street, Fort, Bombay. (14-1-1935).

136 PATEL, Jehangir Hormusji, G.D.A., F.S.A.A.; Tower House, Dadyseth Road, Chaupathy, Bombay. (25-11-1932).

782 PATEL, Mahijibhai Gulabbhai, Messrs. Dalal and Shah, 49, Appollo Street, Fort, Bombay. (14-1-1939).

551 PATEL, Manibhai Ishwarbhai, B.Com., G.D.A., Dhanúkar Building, 3rd Floor, Kalbadevi Post Office Lane, Bomanji Master Road, Bombay, 2. (1-7-1937).

459 PATELL, Jehangir Jamsetji, C|o The Western India Automobile Association, Indian Merchants' Chamber, Near Churchgate Station, P. O. Box 211, Bombay. (15-1-1936).

722 PAVRI, Edulji Cavasji, B.Com., 803, Roda Manzil, Parsi Colony, Dadar, Bombay. (20-1-1938).

261 PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-4-1933).

89 PAYMASTER, Dhanjishaw Ratanji, B.A., L.L.B., F.S.A.A., 217, Delisle Road, Bombay, No. 13. (20-3-1933).

117 PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (17-12-1932).

98 PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

649 PITHAWALLA, Bomanshaw Munchershaw, G.D.A., 405|2, Ardeshir Irani Road, Poona, 2. (8-2-1937).

669 POLISHWALA, Nariman Ardeshir, G.D.A., 280, Bhiwandiwala House, Lohar Street, (West) Dhobi Talao, Bombay. (3-5-1937).

321 PRASADA RAO, Cheruvu, G.D.A., Main Road, Vizagapatam. (3-8-1933).

427 PRICE, Ronald Geoffrey Noel, B.Sc. (Lond.), A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

62 †PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town, Madras. (12-1-1933).

545 PYE, John Mitchell, A.S.A.A., Royal Exchange, 2, Clive Street, Calcutta. (21-3-1936).

255 QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi. (1-4-1933).

712 RAI, Raghu Nath, Messrs. R. Rai & Co.; 10, Exchange Mansions, The Mall, Lahore. (2-12-1937).

40 RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113. Esplanade Road, Bombay. (25-10-1932).

107 RAIJI, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

194 RAJAGOPAL, Nallam Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street, Erode. (20-2-1933).

442 RAJAGOPALAN, Conjeevaram, G.D.A., Messrs. Price, Waterhouse, Peat & Co., B4, Clive Buildings, 8, Clive Street, Calcutta. (9-8-1935).

709 RAJAGOPALAN, Srinivasayyar, G.D.A., 2, Thandava Achari Street, Vepery, Madras. (6-11-1937).

207 RAJAGOPALAN, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Colombo. (1-4-1933).

106 RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (1-4-1933).

160 RAJAN, Nallam Chakaravarthi, G.D.A., 9|375, Variety Hall Road, Coimbatore. (1-4-1933).

777 RAJANNA, Bodapati, 16, Allangatha Pillai Street, Triplicane, Madras. (7-12-1938).

553 RAJARATNAM, Kannandahalli V., G.D.A., 18, Errabalu Chetty Street, G. T., Madras. (26-3-1936).

407 RAMACHANDRA IYER, G.S., G.D.A., Kalpathy, Palghat, South Malabar. (2-7-1935).

574 RAMACHANDRA IYER, T.S., M.A., A.S.A.A., 45, Guruv-appa Chetty Street, Chintadripet, Madras. (21-4-1936).

514 RAMACHANRDA RAO, Kuchimanchi, G.D.A., Rajamundry, East Godavari District, (Madras Province). (28-10-1935).

585 RAMACHANDRA RAO, Pottury, B.A., G.D.A., Messrs. P. Ramachandra Rao and Co., Arundelpet, Guntur (Madras Province). (11-5-1936).

758 RAMACHANDRAN, S., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (16-7-1938).

559 RAMACHANDRIAH, Vedam, G.D.A., C|o The Donation Union Link on Railways, 47, Cockburn Road, Bangalore. (24-3-1936).

720 RAMAKRISHNA AIYAR, K. Sivaram Krishnaiyar, Messrs. Ford Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (17-12-1937).

622 RAMAKRISHNAN, Chathapuram Sahasranama, B.A., G.D.A., Messrs. Karikar and Suri, 12, Thambu Chetty Street, G. T., Madras. (1-10-1936).

683 RAMAKRISHNAN, Mathur Sankaraier, G.D.A., No. 5, Madhavapuram, Mylapore, Madras. (5-7-1937).

277 RAMAN, Tattamagalam Subramania Iyer, G.D.A., Thiruvambady, Trichur (Cochin State). (2-6-1933).

97 RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street, Rangoon. (25-8-1932).

373 RAMARATNAM, Venkatarama, G.D.A., 3, Broadway, Madras. (31-1-1934).

96 RAMASUBBA AIYAR, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., A.S.A.A., Secretary, Port Commissioners, Chittagong. (25-10-1932).

211 RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (28-2-1933).

227 RAMASWAMI AYYANGAR, Asur, B.Com., G.D.A., "Dayasadan", North Road, P. O. Basavangudi, Bangalore. (1-4-1933).

384 RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Y. M. I. A. Buildings, Armenian Street, Madras. (1-4-1934).

289 RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., Accountant, Messrs. T. Stanes & Co., Ltd., Coimbatore. (1-4-1934).

513 RAMASWAMY, Venkatachala, B.A., G.D.A., 23, Ekambareswarer Agraharam, Park Town, Madras. (28-10-1935).

765 RAMDHYANI, Badarinarayan Kalkunte, B.Sc., 575, Jame-Jamshed Road, Bombay, 19. (16-8-1938).

785 RAMULU REDDY, Lakshmana Reddy, Messrs. Brahmayya and Co., 7, Kondi Chetty Street, Madras. (14-1-1939).

657 RANE, Deoram Rango, B.Com., Messrs. D. R. Rane & Co., Jalgaon, East Khandesh. (8-2-1937).

341 RANGANATHAN, Sambasiva, B.A., G.D.A., 6|12, Jail Road, Coimbatore. (2-10-1933).

171 RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street, Madras. (27-3-1933).

400 RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 61-A, South Raja Street, Tuticorin. (21-5-1934).

471 RAO, Adige Umanath, B.A., G.D.A., Jail Road, Mangalore. (1-4-1935).

448 RAO, Bagade Shantharam, B.A., G.D.A., Codialbail, Mangalore. (14-1-1935).

665 RAO, Paranandi Ram Mohun, C|o The National Insurance Co., Ltd., 7, Council House Street, Calcutta. (12-4-1937).

143 RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road, Aligarh. (20-2-1933).

77 RAY, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

163 RAY, Basanta Kumar, B.Sc., G.D.A., 17, Mangoe Lane, Calcutta. (18-1-1933).

582 RAY, Ramaprasad, A.C.A., 7, Sreemohan Lane, Kalighat, Calcutta. (4-5-1936).

76 RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

438 RAY MOULIK, Anindya Kumar, B.Sc., G.D.A., Messrs. Ray Moulik & Co., 1-B, Old Post Office Street, Calcutta. (12-12-1934).

295 READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (18-6-1933).

69 REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (1-4-1933).

631 REID, James Theodore, C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Bombay. (27-10-1936).

417 RELLAN, Balkishan Mohirmal, G.D.A., Messrs. B. M. Rallan & Co., Basant Bhavan, Railway Road, Lahore. (3-10-1934).

237 RENGASWAMI, Melappalaiyam Sudarsan, B.A., G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, Tennore, Trichinopoly. (20-3-1933).

140 ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, Karachi. (22-2-1933).

626 ROWE, David Leslie Vivian, A.C.A., B-4, Clive Buildings, 8, Clive Street, Calcutta. (10-10-1936).

357 ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal, Berhampore (District Ganjam). (8-11-1933).

31 ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1 & 2. Old Post Office Street, Calcutta. (1-4-1933).

567 ROY, Amiya Mohon, B.Sc., A.S.A.A., 14-2, Clive Row, Calcutta. (15-4-1936).

745 ROY, Anil Kumar, B.A., Messrs. A. K. Roy and Co., 1-B, Old Post Office Street, Calcutta. (26-5-1938).

190 ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (20-3-1933).

766 ROY, Bhupendra Mohan, M.A., A.S.A.A., Connaught Circus, New Delhi. (19-8-1938).

772 ROY, Bimala Prosad, B.A., B.L., P. 139, Janak Road, Kalighat, Calcutta. (29-10-1938).

265 ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (1-4-1933).

449 ROY, Hari Prosanna, B.Sc., G.D.A., Temple Chambers, 6, Old Post Office Street, Calcutta. (28-1-1935).

483 ROY, Jitendra Mohan, G.D.A., Messrs. J. M. Roy & Co., 14, Clive Street, Calcutta. (18-5-1935).

372 *ROY, Kiron Bihari, B.Sc., A.S.A.A., 63, Monoharpukur Road, Calcutta.

315 ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (13-10-1933).

779 ROY, Rathindra Nath, B.Com., 11-A, Nandan Road, Bhawanipur, Calcutta. (14-12-1938).

799 ROY, Satyabrata, A.S.A.A., Messrs. A. C. Roy & Co., 2, Royal Exchange Place, Calcutta. (8-5-1939).

447 ROY CHOUDHURY, Jyotirindra Nath, G.D.A., Messrs. Banerjea, Roy Choudhury & Co., 10, Old Post Office Street, Calcutta. (14-1-1935).

747 ROY CHOWDHARY, Harendra Kumar, B.Sc., A.S.A.A., 50A, Stephen House, Dalhousie Square, East, Calcutta. (26-5-1938).

454 ROY CHOWDHURY, Kshitish Chandra, G.D.A., Messrs. K. C. Roy Chowdhury & Co., 12, Dalhousie Square, East, Calcutta. (15-2-1935).

358 ROY CHOWDHURY, Kumarchandra, B.Sc., G.D.A., Messrs. Roy, Chaudhuri & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (9-11-1933).

402 RUDRA, Asit Baran, B.Sc., B.L., G.D.A., Messrs. Paul & Rudra, Nutanpara, Jalpaiguri. (30-6-1934).

804 SACHDEV, Satindar Nath, Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (17-6-1939).

276 SADAR, Shaikh Husain, G.D.A., Bhiwandiwala Building, Null Bazar, Sandhurst Road, Bombay. (12-4-1933).

751 SAHA, Asutosh, B.Sc., Messrs. Fitch and Co., Ltd., Mussoorie (U. P.). (18-6-1938).

452 SAHA, Gopal Chandra, B.Sc., G.D.A., P.-14, Scheme, No. XXXIII, Lansdown Road Extension, Kalighat, Calcutta. (17-2-1937).

589 SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus, (Opp. Irwin Road), New Delhi. (27-5-1936).

246 SAHGAL, Amrit Lal, B.A., LL.B. (Hons.), A.C.A., Assistant Secretary to the Government of India, Department of Commerce, and Secretary, Indian Accountancy Board, New Delhi. (1-4-1933).

690 SAIN, Jogesh Chandra, M.A., B.L., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (4-8-1937).

281 SAMBAMURTI, Melakkaveri Natesa Iyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., 30, Maharanombu Agraharam, Karaikudi, (S. India). (2-9-1933),

409 SAMBIAH, Kannappady Sitharama, G.D.A., 45, Lansdown Terrace, Kalighat. Calcutta. (30-7-1934).

405 SANKARAN, G., G.D.A., Messrs. Rajamany and Sankaran, First Agraharam, Salem. (18-6-1934).

411 SANKARAN, Natesa, G.D.A., National Insurance Building, P B. 156. Madras. (30-7-1934).

150 SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (14-12-1932).

500 SANYAL, Nripendranath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (1-8-1935).

396 SARKAR, Kshitish Chandra, B.Com., G.D.A., 75|1, Stephen House, Calcutta. (9-5-1934).

73 SARKAR, Narendranath, M.A., F.S.A.A., "Archana", Archana Avenue, Naktala, P. O. Garia, Distt. 24-Parganas (Bengal). (1-7-1937).

621 SARKAR, Sudhindra Nath, B.Sc., G.D.A., 18, Beadon Street, Calcutta. (28-9-1936).

28 SARMA, Ganapathy Ramachandra, G.D.A., "Manoranjuni", No. 25, St. John's Road, Bangalore. (30-8-1932).

118 SARMA, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

112 SARMA, Viswanadham Sundra Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

564 SAROVAR, Vasudevarao Devanahalli, G.D.A., D.V. Sarovar & Co., Bellary. (1-4-1936).

196 SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street, Madras. (1-4-1933).

80 SEN, Chitta Ranjan, B.Sc., G.D.A., Messrs. C. R. Sen & Co., 14, Clive Street, Calcutta. (25-8-1932).

304 SEN, Jitendranath, A.S.A.A., 5, Hastings Street (Top Floor), Calcutta. (22-5-1933).

560 SEN, Prabhat Kumar, A.C.A., Messrs. Sur & Sen, 1-B, Old Post Office Street, Calcutta. (25-3-1936).

311 SEN, Santosh Kumar, A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (13-7-1933).

606 SEN GUPTA, Sitala Charan, M.A., G.D.A., 10, Old Post Office Street, Calcutta. (31-7-1936).

536 SEN GUPTA, Sudhansu Mohan, B.Sc., G.D.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (9-1-1936).

208 SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (1-4-1933).

95 SEN GUPTA, Surendra Nath, G.D.A., Sen Buildings, Purana Paltan, Ramna, Dacca. (1-4-1933).

120 SESHADRI, Mathur Sankarayyar, B.A., G.D.A., Parli (South Malabar). (17-12-1932).

642 SESHADRI, Samudram Subrayer, G.D.A., Messrs. Rowe and Pal, 113, Armenian Street, G. T., Madras. (12-12-1936).

340 SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street, Madura. (13-9-1933).

326 SETH, Parmeshwari Das, B.A., G.D.A., Assistant-in-charge, Insurance (B) Branch, Department of Commerce, Government of India, New Delhi. (13-7-1933).

39 SETHNA, Kaikhasru Dinshawji, G.D.A., 9, Bakehouse Lane, Fort, Bombay. (25-10-1932).

198 SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (20-3-1933).

174 SHAH, Chandulal Muljibhai, G.D.A., 1275, Kanji Divan's Khancha, Raja Mehta's Pole, Ahmedabad. (18-1-1933).

385 SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messrs. Chandulal & Co., 172-174, Hornby Road, Fort, Bombay. (22-12-1934).

443 SHAH, Chhogmal Nopaji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (23-1-1935).

79 SAH, Chhotalal Harivallabhdas, G.D.A., Messrs. Chhotalal H. Shah & Co., Bharucha Building, 1st Floor, Princes Street, Bombay. (25-8-1932).

682 SHAH, Jayant Motilal, B.Com., Messrs. Ramanlal G. Shah & Co., Sankdi Sheri, Ahmedabad. (28-6-1937).

531 SHAH, Jinabhai Gopalji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (2-1-1936).

415 SHAH, Khimji Kunverji, G.D.A., Messrs. Khimji Kunverji & Co., 78, Bombay Mutual Building, Hornby Road, Fort, Bombay. (3-12-1934).

619 SHAH, Narandas Mohanlal, Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalbadevi Road, Bombay, 2. (18-9-1936).

128 SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

197 SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street, Madras. (1-4-1933).

179 SHAH, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., Sankdi Sheri, Ahmedabad. (1-4-1933).

615 SHAH, Somechand Madhavlal, Administrator General's Office, Old Custom House Yard, Fort, Bombay. (6-9-1936).

399 SHAREEF, Khizr Ali, G.D.A., Asstt. Registrar, Co-operative Societies, H. E. H. the Nizam's Government, Aurangabad (Deccan). (1-7-1937).

537 SHARMA, Durgadas, G.D.A., Messrs. D. Sharma & Co., 26, The Mall, Lahore. (9-1-1936).

37 SHARMA, Pandit Naurang Ray, Diggi Street, Beawar (Ajmer-Merwara). (1-7-1932).

52 SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (1-4-1933).

126 SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-4-1933).

158 SIDDIQUI, Habib Ahmed, G.D.A., Messrs. Habib & Co., Patharia Palace, Mohamedali Road, Bombay, 3. (20-2-1933).

566 SINHA, Biman Bhusan, B.A., G.D.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (6-4-1936).

770 SINHARAY, Ajit Mohan, B.Com., Messrs. B. Gupta and Coy., 23, Strand Road, Calcutta. (1-10-1938).

480 SITARAMANJANEYULU, Chintalapati, G.D.A., C|o Mr. S. N. Sikha, Fort Chambers, Hamam Street, Fort Bombay. (16-5-1935).

668 SIVABOGAM, (Miss) R., B.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (26-4-1937).

280 SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street, Madura (20-6-1933).

165 SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A., Chathapuram, Kalpathy, Palghat. (20-2-1933).

674 SMAILES, John, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (15-5-1937).

891 SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (15-1-1936).

9 SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (5-8-1932).

44 SOHONY, Hari Shanker, B.Com., G.D.A., 340, South Kasba Peth, Sholapur. (30-8-1932).

693 SOMAIYA, Jivraj Lalji, G.D.A., Messrs. Jivraj and Company, 317, Kalbadevi Road, Opposite Swadeshi Market, Bombay. (4-9-1937).

254 SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place, New Delhi. (31-3-1933).

247 SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road, Lahore. (1-4-1933).

23 SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort, Bombay. (5-8-1932).

637 SOUNDARARAJAN, Vengarai Varadaraja Aiyangar, B.A., " Sri Nilayam ", North Maravaneri Extension, Salem (South India). (27-11-1936).

547 SOUNDRARAJA AYYANGAR, Valayakaranai, B.A., G.D.A., 6, Sunkurama Chetty Street, George Town, Madras. (30-1-1936).

805 SREEN, Yash Pal, B.A., c|o. Gauri Shanker Esq., Retired Station Master, Hardwar. (1-7-1939).

200 SREENIVASAN, Nallan Chakravarthy, G.D.A., South Street, Karur. (1-4-1933).

776 SRI RAMULU, Siddavaram Vasudevan, Messrs. Ramulu & Co., 25, Uttaradimutt Building, Chickpet, Bangalore City. (5-12-1938).

272 SRINIVASA IYER, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street, Erode. (7-4-1933).

652 SRINIVASAN, K. V., B.Sc., 17, Rajaratnam Street, Kilpauk, Madras. (22-1-1937).

608 SRINIVASAN, Mandayam Govindappan, G.D.A., Vontikoppal, Mysore. (9-8-1936).

577 SRINIVASAN, Melappalayam Sudarsanam, Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", R. S. Puram, Coimbatore. (23-4-1936).

204 SRINIVASAN, Simile Krishnaiyar, B. Com., 202, Sea Street, Colombo (Ceylon). (1-4-1933).

119 SRINIVASARAGHAVAN, Ananthakrishnapuram Narayanaiyengar, G.D.A., 3, Gopalakrishna Iyer Road, Thyagarayanagar, Madras. (17-12-1932).

717 *STEVENS, Edward Frederick, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta.

614 SUBBACHAR, Dindigul Venkatanarasimha, 219, Raja Street, Coimbatore. (24-8-1936).

245 SUBBARAMA IYER, Kizakkencherry Narayanapattar. G.D.A., 30, Linga Chetty Street, Madras. (1-4-1933).

429 SUBBARAMAN, S., B.A., G.D.A., Messrs. Dharwar & Ram, Bank of Mysore Building, Avenue Road, Bangalore City. (7-11-1934).

302 SUBBARAMAN, Tarakad Ranganatha, G.D.A., Robinson Road, Calicut (S. Malabar). (16-10-1934).

225 SUBBARATHNAM, Kadathur Visvanatha, G.D.A., 6|23, Avanashi Road, Coimbatore. (1-4-1933).

316 SUBBA RAU, Mysore, B.A., LL.B., G.D.A., Kempegowda Road, Opp. Mysore Chamber of Commerce, Bangalore City. (27-7-1933).

457 SUBRAHMANIYA, Dharwar Subravati, G.D.A., Messrs. Dharwar & Ram. Bank of Mysore Building, Avenue Road, Bangalore City. (25-2-1935).

243 SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyar & Co., 1|99, Godown Street, Madras. (24-3-1933).

57 SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (1-4-1933).

94 SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (25-8-1932).

403 SUBRAMANIAM, Kizhakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch), Lahore. (1-7-1936).

546 SUBRAMANIAN, Krishna Iyer, B.A., 10, Tank Square, Madura. (27-2-1936).

788 SUBRAMANIAN, Krishnaier Rengaswamier, 2/49, Coral Merchant Street, George Town, Madras. (1-3-1939).

797 SUBRAMANYAN, N. V., B.A., " Sukhavanam ", 28, Mettu Srinivasa Street, Salem. (28-4-1939).

736 *SUKTANKAR, Anand Shantaram, G.D.A., Shengani Building III Floor, Opp. Chopaty Post Office, Cannedy Bridge, Bombay.

300 SUNDARARAJAN, Mandyam Veerambudi, B.A., A.S.A.A., 11, Car Street, Triplicane, Madras. (17-5-1933).

554 SUR, Purnanka Mohan, A.S.A.A., Messrs. Sur & Sen, 1-B, Old Post Office Street. Calcutta. (16-3-1936).

474 SURTI, Jehangir Dhunjibhoy, G.D.A., Messrs. J. D. Surti & Co., 76, Gowalia Tank Road, Bombay. (1-4-1935).

428 SURYANARAYANA IYER, Subbuswami, G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T., Madras. (2-11-1934).

330 SUTARIA, Phiroz Kavasji, B.A., G.D.A., Post Box. No. 1, Rangoon. (22-9-1933).

701 SWAMINADHAN, Viswanadha, B.A., Venkatesa Vilas, 3/29, Royapettah High Road, Royapettah, Madras. (26-10-1937).

145 SWAMINATHAN, Srinivasa, G.D.A., Messrs. Kuppuswamy & Ganapathy, No. 9, Broadway, Madras. (20-2-1933).

56 TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

344 TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road, Lahore. (3-10-1933).

506 TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., Post Box 256, Bunder Road, Karachi. (26-8-1935).

692 TANDON, Pyara Lal, A.S.A.A., Messrs. P. C. Malhotra & Co., The Mall, Cawnpore. (30-8-1937).

640 TANEJA, Raghubir Lal, Messrs Taneja Bhatia & Co., 4, Temple Road, Lahore. (3-2-1938).

352 TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Apollo Street, Bombay. (23-10-1933).

266 *TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, 1, Golf Road, Lahore.

35 TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., Salisbury House, 3|1, Bankshall Street, Calcutta. (1-7-1932).

395 TAYLOR, Geoffrey Whitworth, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (19-6-1936).

257 THACKER, Jamnadas Vasanji, G.D.A., Lentin Chambers, Dalal Street, Fort, Bombay. (1-4-1933).

653 THAKKAR, Ambalal Shivlal, Messrs. Ambalal Thakkar & Co., East and West Building, 50, Apollo Street, Fort, Bombay. (22-1-1937).

486 THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. Jayantilal Thakkar & Co., 111, Esplanade Road, Fort, Bombay. (1-6-1935).

195 THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram P. O., Kalpathy, Palghat (South Malabar). (20-2-1933).

134 THORNTON, Harold Douglas, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

532 TIRUMALA RAO, Desapandi, G.D.A., 1-18, Car Street, Triplicane, Madras. (6-1-1936).

127 TITY, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort, Bombay. (1-4-1933).

146 TOFT, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

648 TRIVEDI, Dhirajlal Shankerlal, Messrs. D. S. Trivedi & Co., Post Box No. 487, Mombasa, Kenya (Br. E. Africa). (2-1-1937).

569 †TULLY, William Scarth Carlisle, A.C.A., Messrs. Gillanders, Arbuthnot & Co., P. O. Box 174, 8, Clive Street, Calcutta. (17-4-1936).

378 UBAIDULLA, A. Mohamed, G.D.A., Messrs. A. M. Ubaidulla & Co., 97, Angappa Naick Street, Muthialpet, George Town, Madras. (13-3-1934).

334 UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (8-8-1933).

558 VACHHA, Homy Jamshedji, A.C.A., A.S.A.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (23-3-1936).

646 VAIDYANATHAN, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Hindustan Times Building, Burn Bastian Road, Delhi. (16-1-1937).

113 VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate, Delhi. (1-4-1933).

534 VAISH, Jai Narayan, M.A. (Com.), G.D.A., 56, Ramnagar, Qutub Road, New Delhi. (9-1-1936).

490 VAISH, Shiam Behari Lal, B.Com., LL.B., G.D.A., Messrs. S. Vaish & Co., 161, Civil Lines, Cawnpore. (25-6-1935).

496 VAITHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thambu Chetti Street, Madras. (8-7-1935).

655 VARERKAR, Mukund Vinayakrao, Sion, Bombay, 22. (22-1-1937).

487 VARMA, Kerala, M.A., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (1-7-1935).

523 VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (6-12-1935).

562 VARTAK, Keshav Mahadev, B.Com., G.D.A., A.S.A.A., Messrs. K. M. Vartak & Co., 194, Medows Street, Fort, Bombay. (1-4-1936).

450 VASA, Kanji Khetsi, G.D.A., Messrs. M. J. Sheth & Co., Bharucha Building, Princess Street, Bombay. (6-2-1935).

750 VASUDEVAN, S., G.D.A., Sekkalai Road, Karaikudi (Ramnad District). (6-6-1938).

168 VATSARAJ, Mukundray Karasanji, G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort, Bombay. (18-1-1933).

458 VEERARAGHAVAN, C.V., G.D.A., 13|275, Raja Street, Coimbatore. (27-2-1935).

355 VENKATAKRISHNAN, Srinivasa, G.D.A., Indira Bhuvan, Matunga, Bombay. (2-11-1933).

576 VENKATARAMAN, K., G.D.A., Messrs. Raman and Sarma, 44, Lingha Chetty Street, George Town, Madras. (23-4-1936).

291 VENKATARAMAN, Ramaswamy, G.D.A., 120, Karuppa Gowndan Street, Coimbatore. (6-6-1933).

756 VENKATARAMAN, Singanallur Venkatesa Iyer, Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (8-7 1938).

719 VENKATARAMAN, Subrahmania, B.A., Office of the Supdt. of Insurance, No. 1, Council House Street, Calcutta. (16-12-1937).

801 VENKATARAMIAH, Mallimadugula, Varahagiri House, Berhampore, Ganjam District (Orissa). (12-6-1939).

337 VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street, Madras. (2-9-1933).

550 VENKATESA AIYAR, Ramachandra, G.D.A., Messrs. Karikar and Suri, 12, Thambu Chetty Street, G. T., Madras. (20-2-1936).

469 VENKATESAN, Ramanathan, B.A., G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (1-4-1935).

790 VENKATESWARLU, Bhagavathula, Messrs. B. V. Eswar & Co., 2nd Line Brodiepet, Guntur. (14-3-1939).

16 VENUGOPAL, N. V., G.D.A., Messrs. Rowe & Pal, 5, Royal Exchange Place, Calcutta. (30-8-1932).

419 VEPARI, Natvarlal Jekishandas, G.D.A., Readymoney Mansion, Churchgate Street, Fort, Bombay. (12-12-1934).

42 VICCAJEE, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933).

714 VISVANATHAN, E.D., B.A., G.D.A., 16, Moor Street, Second Line Beach, Madras. (2-12-1937).

715 VISVANATHAN, Sanapparatti Venkatarama, Messrs. M. S. Krishnaswami and Jagannathan, 183, Mount Road, Madras. (2-12-1937).

138 VISVANATHAN, Thiruvarambur Subramania, G.D.A., Messrs. V. Nathan & Co., No. 1, West Bouleward Road, Trichinopoly. (12-1-1933).

242 VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).

611 VORA, Morarji Nenshi, Laxminarayan Lane, Ghatkopar (District Thana). (20-8-1936).

563 VRIDHACHALAM, Narayana, G.D.A., Messrs. Hariachar & Vridhachalam, 16, Sankurama Chetty Street, G.T., Madras. (1-4-1936).

478 WARERKAR, Bhaskar Vishnu, G.D.A., Messrs. J. K. Parulkar & Co., 31-33, Hamam Street, Fort, Bombay. (16-5-1935).

58 †WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

139 WILCOX, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., " Scindia House ", Curzon Road, P. O. Box No. 24, New Delhi. (22-2-1933).

635 WILSON, Ian Birrell, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (12-11-1936).

328 *WONFOR, Herbert Ison, A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12, Madras.

181 †YOUNIE, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

253 †ZAMAN, Syed-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (1-4-1933).

TOPOGRAPHICAL LIST.

INDIA.

ASSAM.

Dibrugarh.

456 GRAY, Hugh Percival, C.A., Dibru-Sadiya Railway, Agent's Office.

BENGAL.

Baranagore (Distt. 24-Parganas).

479 GUPTA, Jitendra Nath, B.A., G. D. A.

Barisal.

206 CHAKRAVARTI, Debendranath, M.A., B.L., G.D A., Katpatty.

Calcutta.

728 AIYAR, Ramakrishna Venkatarama, Messrs. R. V. Aiyar & Co., 12, Dalhousie Square.

412 ARTHUR, Robert Scott, C.A., Messrs. Lovelock & Lewis, 4, Lyons Range.

633 AYYAR, A. Ramaswamy, B.A., G.D.A., The New India Assurance Company, Ltd., 9, Clive Street.

491 BANDYOPADHYAY, Hiran Kumar, B.A., G.D.A., 12, Old Post Office Street.

210 †BANDYOPADHYAY, Sachindra Nath, M.A., B.Com., G.D.A. Messrs. Banerjea, Roy Choudhury & Co., 10, Old Post Office Street.

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662 BANERJEE, Profulla Sankar, B.Sc., G.D.A., 10/1/A.R.G., Kar Road, Shambazar.

733 BARDHAN, Pares Chandra, B.Com., Messrs. P. C. Bardhan & Co., Gooptu Mansions, 84-A, Clive Street.

461 BARNES, Harry Leslie, A.C.A., Messrs. Lovelock and Lewes, 4, Lyons Range.

413 BASU, Amulya Chandra, B.Com., B.L., G.D.A., Messrs. A. Basu & Co., 12, Vidyasagar Street.

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89 BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., Salisbury House, 3|1, Bankshall Street.

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473 BASU, Manindranath, B.Sc., G.D.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street.

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831 CHAKRAVARTY, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15, Clive Street.

133 CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 10, Old Post Office Street.

603 CHATTERJEE, Debi Prosanna, A.S.A.A., 87, Lower Circular Road.

371 CHATTERJEE, Saral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street.

754 CHATTERJI, Guru Prosad, B.Sc., A.S.A.A., 25, Jatin Das Road, Post Office, Kalighat.

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666 CHOUDHURY, Naresh Chandra, B.Sc., A.S.A.A., 26|C, Creek Row.

53 CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane.

555 CHOUDHURY, Sitesh Chandra, B.Sc., G.D.A., 1B, Ram Hari Ghosh Lane, Amherst Street Post Office.

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484 CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street.

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25 DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street.

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228 DAVAR, Maneck Ardeshir, M.A., L.L.B., F.S.A.A., Messrs. Maneck A. Davar & Co., 100, Clive Street.

696 DAY, Birendra Kumar, Messrs. Day & Co., 20, Maharshi Debendra Road.

114 DAY, Subodh Kumar, A.S.A.A., 86, Chowringhee Road.

26 DEB, Malay Kumar, B.Sc., G.D.A., 8|2, Hastings Street, 1st Floor, Rooms Nos. 21 & 22.

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583 EASSON, John Whitton, A.C.A., Messrs. Gillanders Arbuthnot & Co., 8, Clive Street.

570 FETTES, Kenneth Richard, C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street.

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292 GHOSH, Anil Kumar, G.D.A., Messrs. Anil Ghosh & Co., 10, Old Post Office Street.

401 GHOSH, Jitendra Kishore, B.Com., G.D.A., 6, Lal Behari Thaker Lane.

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Calcutta—contd.

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322 KARANTH, Rama Krishna, G.D.A., 134, Medows Street, Fort.

647 KERRAWALLA, (Miss) Goolbanu Cooverjee, Gool Kerrawalla & Co., Reay House, Opp. Lloyds Bank, Hornby Road, Fort.

803 KETKAR, Chintaman Laxman, Rustom Mahal, Tram Junction, Dadar.

54 KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni & Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort.

723 KHARE, Ganesh Trimbak, Assistant, Messrs. Sharp and Tannan, Bank of Baroda Buildings.

142 KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Neptune Building, Hornby Road, Fort.

333 KHESHWALLA, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort.

99 KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan & Jog, Neptune Building, 166, Hornby Road, Fort.

338 KSHIRSAGAR, Kanoba Srikrishna, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort.

55 KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni & Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort.

19 LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Fort.

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710 *MANDVIWALLA, Nariman Ruttonji, A.S.A.A., Fern House, 13, Colaba Causeway.

658 MEHENDALE, Bhaskar Anant, G.D.A., Messrs. Sharp & Tannan, Bank of Baroda Buildings, Apollo Street.

587 MEHTA, Balchand Maganlal, G.D.A., Messrs. B. M. Mehta & Co., 41, Medows Street, Fort.

234 MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta Dhanbhoora & Co., National Insurance Building, 27, Bastion Road, Fort.

485 MEHTA, Pallonji Naswanji, A.S.A.A., Messrs. Rustomji N. Mehta & Co., 57, Hamam Street, Fort.

59 MEHTA, Ramprasad Chimanlal, F.S.A.A., Jariwala Building, Hughes Road.

507 MEHTA, Ratanlal Manoklal, G.D.A., Messrs. Nagindas and Maneklal, 35, Maldon House, Marine Lines.

Bombay—contd.

309 MERCHANT, Minocher Hiraji, G.D.A., Messrs. M. H. Merchant & Co., 14, Hamam Street, Fort.

240 MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street.

60 MODI, Behramji Manekji, B.Com., F.S.A.A., Registrar of Joint-Stock Co., Old Customs House Yard, Fort.

476 MODY, Nowroji Rustamji, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

731 NAOROJI, Rustam Ratanshaw, Messrs. Sorab S. Engineer and Company, Ismail Building, 381, Hornby Road, Fort.

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121 NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort.

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299 PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort.

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664 PARMAR, Devchand Hargovind, G.D.A., 201, Princess Street, Kesar Building.

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Bombay—contd.

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459 PATELL, Jehangir Jamsetji, C|o. The Western India Automobile Association, Indian Merchants' Chamber, Near Churchgate Station, P. O. Box 211.

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261 PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort.

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619 SHAH, Narandas Mohanlal, Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalbadevi Road.

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478 WAKERKAR, Bhaskar Vishnu, G.D.A., Messrs. J. K. Parulkar & Co., 31-33, Hamam Street, Fort.

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657 RANE, Deoram Rango, B.Com., Messrs. D. R. Rane & Co.

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436 BHAGWAT, Raghunath Bhaskar, G.D.A., Messrs. R. B. Bhagwat & Co., Gangavesa.

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279 DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903-B, Sadashiv Peth.

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649 PITHAWALLA, Bomanshaw Munchershaw, G.D.A., 405/2, Ardeshir Irani Road.

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763 ASHAR, Girdharlal Popat, G.D.A., Travelling Auditor, Ballarpur Collieries.

Nagpur.

676 GADRE, Maheshwar Janardan, Itwari Bazar, 1st floor, Chhaganlal Dulabh Jiwan Topiwala's Shop.

162 KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal. Dhantoli.

152 MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway.

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Delhi City.

502 ABDUL MANNAN, S., G.D.A., Churiwalan, Gali Jutewali.

762 BHAGVAT, Moreshwar Nilkanth, G.D.A., Dinkara Buildings, Burn Bastion Road.

482 CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., Kashmere Gate.

226 GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Chandni Chowk.

184 IRANI, Zal Rustam, A.C.A., 19-A, Alipore Road.

172 JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk.

420 JAIN, Thakur Das, G.D.A., Messrs. Vaish, Jain & Co., Mahabir Bhawan, Chah Rahat.

767 KAPUR, Arjan Das, Messrs. A. D. Kapur & Co., Dinkara Build ing, Burn Bastion Road.

793 MALHOTRA, Baldev Raj, B.Com. (London), A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate.

250 MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri).

757 MATHUR, Jagdish Chandra, 1003, Egerton Road.

390 PANDYA, Vidya Sagar, 7, Daryaganj.

255 QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk.

265 ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate.

646 VAIDYANATHAN, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Hindustan Times Building, Burn Bastion Road.

113 VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate.

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222 †MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus.

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766 ROY, Bhupendra Mohan, M.A., A.S.A.A., Connaught Circus.

589 SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus (Opp. Irwin Road).

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28 SARMA, Ganapathy Ramachandra, G.D.A., " Manoranjuni ", No. 25, St. John's Road.

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564 SAROVAR, Vasudevarao Devanahalli, G.D.A., Messrs. D. V. Sarovar & Co.

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721 DAS, T. Venkata, B.A., Messrs. C. C. Reddy & Co.

69 REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

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695 MENON, M. Krishnan Kutty, G.D.A., " Krishna Nivas ", Bilathikulam Road, Post Office Eranhipalam.

579 MENON, Thrikandyur Karunakara, B.A., G.D.A., Messrs. T. K. Menon & Co., Huzur Road.

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302 SUBBARAMAN, Tarakad Ranganatha, G.D.A., Robinson Road.

Cocanada.

68 KRISHNA RAO, Kopalley, G.D.A.

Cochin.

680 NAIR, Kunnath Raghavan, Partner, Messrs. K. K. Thampan & Co., New Road.

548 PARAMESWARAN, Aiyalam Sundaram, B.A., G.D.A., Messrs. Peirce Leslie & Co., Ltd.

487 VARMA, Kerala, M.A., G.D.A., Messrs. Varma and Varma, New Road.

523 VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma and Varma, New Road.

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108 MADHUSUDHANA RAO, Kambhammettu, G.D.A., Messrs. Madhusudhana Rao & Co.

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790 VENKATESWARLU, Bhagavathula, Messrs. B. V. Eswar & Co., 2nd Line, Brodiepet.

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195 THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram P. O.

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200 SREENIVASAN, Nallan Chakravarthy, G.D.A., South Street.

94 SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street.

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556 DANDEKER, Ganesh Mahadev, B.A., A.S.A.A., Messrs. M. K. Dandeker & Co., 16, Moor Street.

540 DHARMASANKARAN, R., G.D.A., 317, Lingha Chetty Street, George Town.

675 GAI, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet.

394 GANAPATHY, Nilakanta Iyer, G.D.A., Messrs. Kupuswamy and Ganapathy, 7-9, Broadway.

224 GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

Madras—contd.

164 GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town.

425 GOODWIN, John Stanley, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

727 GOPALACHARY, Krishnaswamy, B.A., C|o Messrs. William Jacks & Co., Ltd., 37, Second Line Beech.

252 GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi and Ekambaram, 20, Thambu Chetty Street, George Town.

636 JAMBUNATHAN, A. N., 11, Venkatachala Mudali Street, P. T.

130 JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore.

305 *JOLLY, William, M.A., A.C.A., Office of the Chief Auditor and Accountant, M. & S. M. Railway.

270 JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town.

19 KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudass Street, Park Town.

475 KRISHNAMURTHI, Anantha, G.D.A., 4, Kondi Chetty Street, G. T.

110 KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., 33, Angappa Naicken Street, G. T.

389 KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street, Saidapet.

235 KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, 183, Mount Road.

586 KRISHNASWAMI, Varadhachari, Messrs. Raman & Sarma, 44, Lingha Chetty Street, George Town.

217 KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., 134, Mount Road.

185 † KUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., Messrs. Patham & Patham, 25-A, Thambu Chetty Street.

343 KUPPUSWAMAYYA, Yanamandram, G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffar Syrang Street, G. P. O.

359 KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, No. 7-9, Broadway.

678 LOGANATHAN, Congeevaram Ratnavelu, G.D.A., 64, Varda Muthiappa Street.

738 MAHADEVA IYER, Tarakad Subramania, G.D.A., 26, Arunachala Achari Street, Triplicane.

594 MAHADEVAN, Vedam, G.D.A., Messrs. V. Mahadev & Co., 10, Strotten Muthia Mudali Street, G. T.

Madras—contd.

388 MANI, Rama, G.D.A., " Bhimasena Gardens ", 93, Royapettah High Road, Mylapore.

535 MARSHALL, Gordon Shiels Walker, C.A., Messrs. Fraser and Ross, 17, Armenian Street.

604 MATHRUBUTHAM, Lalgudi Seshasayee, Messrs. Fraser and Ross, 17, Armenian Street.

625 MINAKSHISUNDARAM, Tinnaneri Chinnaswami, B.A., 17-A, Armenian Street.

356 MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street.

414 NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore.

212 NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., " Deepika ", No. 2-D, Eldams Road, Mylapore.

71 NARASIMHAM, Gullapalli Lakshmi, G.D.A., 317, Lingha Chetty Street, P. O. Box No. 1295.

711 NARASIMHAN, Appukkudal Venkatasubbier, B.A., 139, Big Street, Triplicane.

375 NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., " Lalitha Sadan ", 4, Bhagavantham Gupta Street, Thyagarayanagar P. O.

601 NARAYANAMURTHY, Yanamandram, Accountant, Madras Race Club, Guindy, Saidapet Post.

600 NATARAJAN, V., 8, Babu Rajendra Prasad Street, Mambalam West, Thyagarayanagar Post.

380 NATHANIEL, William, G.D.A., Messrs. William & Co., 1/6, Davidson Street, George Town.

742 NEELAKANTAN, E. S., 64, Perambur Barracks Road, Vepery.

654 PANCHANADAM, Kalpathi Viswanatha Iyer, Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street.

628 PANDYA, Ambalal Chhaganlal, 106, China Bazar Road, G. T.

774 PARTHASARATHI, Negapatam Rengaswami Aiyangar, B.A., Messrs. Fraser and Ross, 17, Armenian Street.

98 PIRRIE, James Voce, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

427 PRICE, Ronald Geoffrey Noel, B.Sc. (Lond.), A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

63 †PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2/19, Armenian Street, George Town.

709 RAJAGOPALAN, Srinivasayyar, G.D.A., 2, Thandava Achari Street, Vepery.

777 RAJANNA, Bodapati, 16, Allangatha Pillai Street, Triplicane.

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553 RAJARATNAM, Kannandahalli V., G.D.A., 18, Errabalu Chetty Street, G. T.

574 RAMACHANDRA IYER, T. S., M.A., A.S.A.A., 45, Guruv-appa Chetty Street, Chintadripet.

758 RAMACHANDRAN, S., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street.

622 RAMAKRISHNAN, Chathapuram Sahasranama, B.A., G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T.

683 RAMAKRISHNAN, Mathur Sankaraier, G.D.A., No. 5, Madhavapuram, Mylapore.

373 RAMARATNAM, Venkatarama, G.D.A., 3, Broadway.

211 RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row.

384 RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Y. M. I. A. Buildings, Armenian Street.

513 RAMASWAMY, Venkatachala, B.A., G.D.A., 23, Ekambareswarer Agraharam, Park Town.

785 RAMULU REDDY, Lakshmana Reddy, Messrs. Brahmayya and Co., 7, Kondi Chetty Street.

171 RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street.

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196 SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street.

642 SESHADRI, Samudram Subrayer, G.D.A., Messrs. Rowe and Pal, 113, Armenian Street, G. T.

197 SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street.

668 SIVABOGAM, (Miss) R., B.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street.

547 SOUNDRARAJA AYYANGAR, Valayakaranai, B.A., G.D.A., 6, Sunkurama Chetty Street, G. T.

652 SRINIVASAN, K. V., B.Sc., 17, Rajaratnam Street, Kilpauk.

119 SRINIVASARAGHAVAN, A. N., G.D.A., 3, Gopalkrishna Iyer Road, Thyagarayanagar.

245 SUBBARAMA IYER, K. N., G.D.A., 30, Linga Chetty Street.

243 SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyar & Co., 1/99, Godown Street.

57 SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street.

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428 SURYANARAYANA IYER, Subbuswami, G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T.

701 SWAMINADHAN, Viswanadha, B.A., Venkatesa Vilas, 3/29, Royapettah High Road, Royapettah.

145 SWAMINATHAN, Srinivasa, G.D.A., Messrs. Kuppuswamy & Ganapathy, No. 9, Broadway.

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496 VAITHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thambu Chetti Street.

576 VENKATARAMAN, K., G.D.A., Messrs. Raman & Sarma, 44, Lingha Chetty Street, George Town.

337 VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street.

550 VENKATESA AIYAR, Ramachandra, G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T.

469 VENKATESAN, Ramanathan, B.A., G.D.A., Messrs. Fraser & Ross, 17, Armenian Street.

714 VISVANATHAN, E.D., B.A., G.D.A., 16, Moor Street, Second Line Beach.

715 VISVANATHAN, Sanapparatti Venkatarama, Messrs. M. S. Krishnaswami and Jagannathan, 183, Mount Road.

242 VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai and Viswanathan, 113, Armenian Street, George Town.

563 VRIDHACHALAM, Narayana, G.D.A., Messrs. Hariachar and Vridhachalam, 16, Sankurama Chetty Street, G. T.

328 *WONFOR, Herbert Ison, A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12.

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468 KALISWARAN, S., 993, Nayak New Street.

462 KRISHNAMOORTHY, M. R., B.A., G.D.A., 3, Natarajapuram Street.

232 NACHADALINGAM, Arumugam, G.D.A., 79, Mela Chetti Street.

275 NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street.

340 SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street.

280 SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street.

546 SUBRAMANIAN, Krishna Iyer, B.A., 10, Tank Square.

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313 MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd.

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45 HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail.

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448 RAO, Bagade Shantharam, B.A., G.D.A., Codialbail.

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616 KALYANASUNDARAM, Krishnamurthy, 52, New Street.

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416 MAHALINGAM, Vaidyanatha, G.D.A., C/o Methodist Mission.

Mysore.

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608 SRINIVASAN, Mandayam Govindappan, G.D.A., Vontikoppal.

Parli (South Malabar).

120 SESHADRI, Mathur Sankarayyar, B.A., G.D.A.

Proddutur (Cuddapah District).

716 NARASIMHA RAO, Narkadamilly Lakshmi.

Rajahmundry.

124 KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street.

514 RAMACHANDRA RAO, Kuchimanchi, G.D.A.

118 SARMA, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram.

112 SARMA, Viswanadham Sundara Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram.

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660 DORAISWAMY, A. R., Main Road, Shevapet.

405 SANKARAN, G., G.D.A., Messrs. Rajamany & Sankaran, First Agraharam.

637 SOUNDARARAJAN, Vengarai Varadaraja Aiyangar, B.A., " Sri Nilayam ", North Maravaneri Extensions.

797 SUBRAMANYAN, N. V., B.A., " Sukhavanam ", 28, Mettu Srinivasa Street.

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702 JAGADISAN, U. P., Messrs. Nataraja Iyer & Co., Kingsway.

435 MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street.

Tanjore.

106 RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

Tranquebar.

697 MUTHUKUMARASWAMI, T., Kattuchery.

Trichinopoly.

700 BALASUBRAMANIAN, G., Park View, Western Bouleward Road.

238 GANAPATHY, Tirumandangudi Visvanatha, G.D.A., C/o Dr. T. V. S. Sastri, Tennore.

109 NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam.

237 RENGASWAMI, M. S., B.A., G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, Tennore.

138 VISVANATHAN, Thiruvarambur Subramania, G.D.A., Messrs. V. Nathan & Co., No. 1, West Bouleward Road.

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406 NAIR, Chathukkat Karunakaran, G.D.A., Veliyanoor.

277 RAMAN, Tattamagalam Subramania Iyer, G.D.A., Thiruvambady.

Tuticorin.

400 RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 61-A, South Raja Street.

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541 NARASIMHAN, Kasturi Varadachari, M.A., No. 7, Rangaraj Mansions, Barracks Road.

Vizagapatam.

321 PRASADA RAO, Cheruvu, G.D.A., Main Road.

334 UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co.

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718 KHANNA, Padam Lal, A.C.A.

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421 PARTHASARATHI, Prankusam, G.D.A.

357 ROWE, Wunnava Venkatappa, G.D.A.; Messrs. Rowe & Pal.

701 VENKATALAMIAH, Mallimadugula, Varahagiri House.

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10 GURPAL SINGH, A.S.A.A., Katra Ahluwalia.

524 MEHRA, Puranchand, Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia.

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571 AMAR NATH, B.Com., G.D.A., Messrs. A. N. Kapur & Co., 59, The Mall.

154 ARORA, Anoop Lal, G.D.A., Commercial Buildings, The Mall.

320 BAHRI, Dev Raj, G.D.A., Messrs. P. R. Mehra & Co., Anarkali.

335 BAHRI, Parma Nand, G.D.A., Messrs. P. N. Bahri & Co., Dinanath Buildings, 14, The Mall.

431 BHANDARI, Prakash Nath, B.A., B.Com. (Lond.), A.C.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road.

791 BHATIA, Amar Nath, Messrs. Walker, Chandiok & Co., 54, The Mall.

732 BHATIA, Avtar Singh, B.Com., Messrs. Taneja, Bhatia & Co., 4, Temple Road.

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561 BHATIA, Prithvi Nath, B.Com., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road.

209 CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road.

271 CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 2, Dayal Singh Mansions.

707 CHOPRA, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A., Messrs. S. P. Chopra & Co., 14, Dinga Singh Buildings, The Mall.

572 DHAWAN, Anand Prakash, A.S.A.A., 69, The Mall.

5 HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., P. O. Box No. 39, The Mall.

268 KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road, Opp. Ishar Das Buildings.

Lahore—contd.

760 KHANNA, Kala Ram, Messrs. Kala Ram Khanna and Co., 30, Chamberlain Road.

132 KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

472 KHANNA, Vishan Datt, Messrs. V. D. Khanna & Co., 9, Nisbet Road.

282 KHINDRIA, Sohan Lal, G.D.A., Asstt. Accounts Officer, P. W. D., Electricity Branch, Abbot Road.

620 KHOSLA, Balram, B.A., 9, Beadon Road.

610 MALHOTRA, Khushhal Chand, Messrs. K. C. Malhotra & Co., 10/9, Nisbet Road.

294 MALHOTRA, Puran Chand, A.S.A.A., Messrs. S. B. Billimoria & Co., 19, Dinga Singh Buildings, The Mall.

746 MEHRA, Jagat Mohan, B.Com., Messrs. J. M. Mehra & Co., Mansa Ram Street, Chamberlain Road.

3 †PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road.

712 RAI, Raghu Nath, Messrs. R. Rai & Co., 10, Exchange Mansions, The Mall.

417 RELLAN, Balkishan Mohrimal, G.D.A., Messrs. B. M. Rallan & Co., Basant Bhavan, Railway Road.

804 SACHDEV, Satindar Nath, Messrs. Khanna & Co., 16-A, Mozang Road.

150 SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall.

537 SHARMA, Durgadas, G.D.A., Messrs. D. Sharma & Co., 26, The Mall.

9 †SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road.

247 SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road.

403 SUBRAMANIAM, Kizhakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch).

344 TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road.

640 TANEJA, Raghubir Lal, Messrs. Taneja, Bhatia & Co., 4, Temple Road.

266 *TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, 1, Golf Road.

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598 KAPOOR, Bhim Sain, Kapuran Street, Inside Lohare Gate.

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748 GORAWARA, Atam Prakash, Saddar Road.

Rawalpindi.

713 KHANNA, Krishan Gopal, Messrs. K. G. Khanna & Co., Mackeson Road.

Solan Brewery (Simla Hills).

173 HEASMAN, Leslie George, A.C.A.

RAJPUTANA AND AJMER-MERWARA.

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249 BHARGAVA, Gauri Shanker, " Phool Niwas ", Civil Lines.

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115 GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., " Gargieya Niwas ".

37 SHARMA, Pandit Naurang Ray, Diggi Street.

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178 AILAWADI, Ramdas, G.D.A., Messrs. R. D. Ailawadi & Co., 58, New Cloth Market, Bunder Road.

439 BABUR, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., A|5, Shikarpuri Cloth Market, Bunder Road.

800 BHATT, Labhshanker Gaurishanker, G.D.A., Patel Bhavan, Burns Street.

698 BUTANI, Ram Hassasing, Messrs. R. H. Butani & Co., Burns Road.

503 GIDWANI, Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., Safe Deposit Chambers, Dunnolly Road.

218 *KARMARKER, Narayan Dattatrya, G.D.A., Special Auditor, Co-operative Societies, Sind.

638 KEWALRAMANEY, Assandas Gurdassing, G.D.A., E|2, Sahtipur, (Sadar).

264 MANGHIRMALANI, Shamdas Udharam, B.A., A.S.A.A., Municipal Office.

730 MASTER, Jehangir Bomanshah, 49, Parsi Colony.

780 *NATHAN, Benjion, 752, Daisy Street, Cincinnatus Town, (Sadar),

140 ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90.

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506 TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., Post Box 256, Bunder Road.

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143 RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road.

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147 FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61.

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805 SREEN, Yash Pal, B.A., c|o Gauri Shanker, Esq., Retired Station Master.

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182 MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh.

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644 *MIRZA, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road.

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283 JOSHI, Vasantrai Bhavanishanker, G.D.A., The Kampala General Agency, Ltd., P. O. Box No. 118, Kampala.

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97 RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street.

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204 SRINIVASAN, Simile Krishnaiyar, B.Com., 202, Sea Street.

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Cardiff.

511 MARCH, Charles Henry, A.C.A., Messrs. R. H. March Son & Co., Cambrian Buildings.

LIST OF REGISTERED ACCOUNTANTS ENTITLED TO TRAIN ARTICLED CLERKS

(as on the 1st July 1939.)

LIST OF REGISTERED ACCOUNTANTS ENTITLED TO TRAIN ARTICLED CLERKS.

ALPHABETICAL LIST.

AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay.

AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay.

AIYAR, Kalyan Subramani, B.A., F.S.A.A., J.P., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi, Bangalore.

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffer Syrang Street, G. T., Madras.

AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay.

ARTHUR, Robert Scott, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta.

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BASU, Prohlad Chandra, B.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca.

BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay.

BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi & Purohit, National Insurance Building, Hornby Road, Fort, Bombay.

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BILLIMORIA, Sir Shapoorji Bomonjee, M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay.

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SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay.

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SHAH, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., 476, Sankdi Sheri.

Bombay—

AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort.

AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort.

AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort.

AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort.

Bombay—concld.

BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort.

BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort.

BILLIMORIA, Bhicajee Shapoorji, Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

BILLIMORIA, Sir Shapoorji Bomonji, M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort.

COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort.

DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort.

DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort.

DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Mottibai Wadia House, 118-120, Parsi Bazar Street, Fort.

DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort.

DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort.

ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort.

ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort.

GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort.

HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort.

JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort.

Bombay--concld.

KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Building, Sir Phirozshaw Mehta Road, Fort.

LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Fort.

MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta, Dhanbhooru & Co., National Insurance Building, 27, Bastion Road, Fort.

MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street.

PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort.

PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort.

PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel & Patel, Kermani Buildings, Hornby Road, Fort.

PAYMASTER, Dhanjishaw Ratanji B.A., LL.B., F.S.A.A., 217, Delisle Road.

PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort.

SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street.

SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort.

TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Apollo Street, Bombay.

WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

Poona—

MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines.

CENTRAL PROVINCES & BERAR.

Nagpur—

KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli.

MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., King's Way.

DELHI.

Delhi—

JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk.

MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri).

New Delhi—

MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus.

WILCOX, Stephen Williams, A.C.A., Messrs. A. F. Ferguson, & Co., " Scindia House ", Curzon Road, P. O. Box No. 24, New Delhi.

MADRAS.

Bangalore—

AIYAR, Kalyan Subramani, B.A., F.S.A.A., J.P., Messrs. K. S. Aiyar & Co., 49, Shankar Mutt Road, Basavangudi.

MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 5, Gandhi Nagar.

Bezwada—

REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

Coimbatore—

HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., " Pdmalaya ", Telegu Brahmin Street.

JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, " Sudarasanam ", R. S. Puram.

RAJAN, Nallam Chakaravarthi, G.D.A., 9/375, Variety Hall Road, Coimbatore.

Hyderabad—Deccan—

NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 154, Gunfoundry Road.

Kalpathy. Palaghat (South Malabar)—

THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekaripuram.

Karur—

SUBARAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumal Koil Street.

Madras—

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffer Syrang Street.

BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., 7, Kondi Chetty Street, George Town.

GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

GOODWIN, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 20, Thambu Chetty Street, George Town.

JOHN, Kola, G.D.A., Messrs. K. John & Co., 11, Sullivan's Garden, Mylapore.

JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town.

KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnasawami and Jagannathan, 183, Mount Road.

KUNJITHAPATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., Messrs. Patham and Patham, 25-A, Thambu Chetty Street.

PIRRIE, James Voce, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town.

RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramswamayya & Co., 285, China Bazar Road, Esplanade Row.

SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street.

SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street.

SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Linga Chetti Street.

VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street.

Madura—

SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street.

Salem (South India)—

SANKARAN, G., G.D.A., Messrs. Rajamany & Sankaran, First Agraharam.

Tanjore—

RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

Vizagapatam—

UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co.

PUNJAB.

Lahore—

CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari and Co., 28, Mozang Road.

HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39, The Mall.

KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 30, McLeod Road, Opposite Ishar Das Buildings.

KHANNA, Mulkh Raj, B.sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

MALHOTRA, Puran Chand, A.S.A.A., Messrs. P. C. Malhotra and Co., 19, Dinga Singh Building, The Mall.

PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons. Chamberlain Road.

SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbat Road.

RAJPUTANA AND AJMER-MERWARA.

Beawar—

SHARMA, Pandit Naurang Ray, Diggi Street.

UNITED PROVINCES.

Aligarh—

RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road.

Cawnpore.

FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61.

Lucknow—

PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, 72, Hazratganj.

LIST OF HOLDERS OF RESTRICTED CERTIFICATES

(as on the 1st July 1939.)

HOLDERS OF RESTRICTED CERTIFICATES.

ALPHABETICAL LIST.

AGGARWAL, Rai Saheb Moti Lal, C/O R. B. Seth Tikam Chand Bhagchand, Bankers, Ajmer.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.

AIYAR, R. N. Rajam, 15, Armenian Street, Madras.

AYYAR, K. A. Sankara, 181, New Street, Madura.

AYYAR, M. R. Balasubramania, Mayavaram.

BANERJI, Haridas, 65, Kalighat Road, Calcutta.

BEATTY, W., M.B.E., Ag. Statistical Officer, B. B. & C. I. Ry., Agent and General Manager's Office, Church Gate, Bombay, No. 1.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan, Beawar, Rajputana.

BISHAMBAR DAYAL, No. 866, Dharampura Street, Delhi.

BOSE, Nitai Doyal, Ulipur, Rangpur District, Bengal.

CHATTERJEE, Durga Charan, Lala Lajpat Rai Road, Benares City.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd., Dibrugarh, Assam.

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village, Khamargachi P. O., Hooghly District, Bengal.

DAMANIA, Nourojee Fakirjee, Sorab Mansions, Ormiston Road, Apollo Bundar, Bombay.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road, Bombay.

DEVIDAS VITHALDAS, Messrs. Devidas Vithaldas & Co., No. 16, Apollo Street, Fort, Bombay.

GARGIYA, Kanhaiyalal, Gargiya Niwas, Beawar.

GARU, N., Bhagavan Sarma, Vizagapatam.

GRUTTOO, Ikbal Krishna Munshi, Fyzabad.

IYER, K., Narayana, 51, Paripurna Vinayagar Koil Street, Mylapore, Madras.

JAIN, Nand Kishore, 280, Esplanade Road, Delhi.

KHANA, Diwan Bughamal, Kucha Santan, Peshawar City.

KRISHNAMACHARI, T., Vellore.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor, Calcutta.

MADAN GOPAL, Rang Mahal, Delhi.

MASTER, Bomanji Burjorji, Parsi Colony, Karachi.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk, Delhi.

MEHTA, Maneklal Amulakhrai, C|O Messrs. Naginadass and Maneklal, 35, Maldon House, Marine Lines, Bombay.

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort, Bombay.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town, Karachi.

MUKHERJEE, Subodh Kumar, Commercial Academy, Dacca.

MUKUT BEHARI LAL, c|o Accountant General, Bundi (Rajputana).

NARAYAN SINGH, Madhav Ram, No. 13, Ashtabojam Road, Choolai, Madras.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort, Bombay.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort, Bombay.

PILLAI, T. M. Sankaranarayana, C/O Messrs. Sankar, Swamy, Tachnallur, Tinnevelly Jn.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street, Madras.

PRAKASAM, C. M. S., 25, Sreenivasaperumal Sannidhi Street, Sreenivasapuram, Royapettah, Madras.

RAJAGOPALACHARIYA, M. K. c|o Wealth and Welfare, Thyagarayangar, Madras.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O., Mangalore.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road, Bombay.

SAGAL, Prag Narain, Laksa West, Benares City.

SAHA, Robindra Nath, B.Sc., Kumarkhali P. O., Nadia District, Bengal.

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate, Jamnagar (Kathiawar).

SEN, Joy Krishna, 32-A, Dhurrumatalla Street, Calcutta.

SEN, Saures Chandra, Tezpur, Assam.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street, Calcutta.

SHAMANNA, B., Retired P. W. D., Chief Accounts Clerk, Brahmin Valley, Mercara, Coorg.

SHARANGDHAR, Sadashiv Atmaram, Military Road, Santacruz, Bombay.

SOPARIWALLA, Chunilal Harkisandas, C/O Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay.

SURAJ NARAIN, Kinari Bazar, Delhi.

VAKILNA, Nathalal Lallubhai, Haripura, Bhawaniwad, Surat.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road, Bombay, 7.

TOPOGRAPHICAL LIST.

ASSAM.

Dibrugarh.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd.

Tezpur.

SEN, Saures Chandra.

BENGAL.

Calcutta.

BANERJI, Haridas, 65, Kalighat Road.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor.

SEN, Joy Krishna, 32-A, Dhurrumtalla Street.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street.

Dacca.

MUKHERJEE, Subodh Kumar, Commercial Academy.

Khamargachi (*Hooghly Dist.*).

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village.

Kumarkhali (*Nadia Dist.*).

SAHA, Robindra Nath, B.Sc.

Ulipur (*Rangpur Dist.*).

BOSE, Nitai Doyal.

BOMBAY.

Bombay.

BEATTY, W., M.B.E., Ag. Statistical Officer, B. B. & C. I. Ry., Agent and General Manager's Office, Church Gate.

DAMANIA, Nourojee Fakirjee, Sorab Mansions, Ormiston Road, Apollo Bundar.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road.

DEVIDAS VITHALDAS, Messrs. Devidas Vithaldas & Co., No. 16, Apollo Street, Fort.

MEHTA, Maneklal Amulakhrai, c|o Messrs. Naginadass and Maneklal, 35, Maldon House, Marine Lines.

Bombay—contd.

MEHTA, Rustomji Nussarwanji, Postal Press Building, 76, Tamarind Lane, Fort.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road. Fort.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road.

SHARANGDHAR, Sadashiv Atmaram, Military Road, Santacruz.

SOPARIWALLA, Chunilal Harkisandas, C/O Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road.

Jamnagar (Kathiawar).

SARAYA, Dwarkadas Lalji, B.A., LL.B., outside Khambhalia Gate.

Surat.

VAKILNA, Nathalal Lallubhai, Haripura, Bhawaniwad.

COORG.

Mercara.

SHAMANNA, B., Retired P. W. D., Chief Accounts Clerk, Brahmin Valley.

DELHI.

Delhi.

BISHAMBAR DAYAL, No. 866, Dharampura Street.

JAIN, Nand Kishore, 280, Esplanade Road.

MADAN GOPAL, Rang Mahal.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk.

SURAJ NARAIN, Kinari Bazar.

MADRAS.

Madras.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T.

AIYAR, R. N. Rajam, 15, Armenian Street.

Madras—contd.

IYER, K. Narayna, 51, Paripurna Vinayagar, Koil Street, Mylapore.

NARAYAN SINGH, Madhav Ram, No. 13, Ashtabojam Road, Choolai.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street.

PRAKASAM, C. M. S., 25, Sreenivasaperumal Sannidhi Street, Sreenivasapuram, Royapettah.

RAJAGOPALACHARYA, M. K., C/O Wealth and Welfare, Thyagarayanagar.

Madura.

AYYAR, K. A. Sankara, 181, New Street.

Mangalore.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O.

Mayavaram.

AYYAR, M. R. Balasubramania.

Tinnevelly Junction.

PILLAI, T. M. Sankaranarayana, Tachnallur.

Vellore.

KRISHNAMACHARI, T.

Vizagapatam.

GARU, N. Bhagavan Sarma.

NORTH-WEST FRONTIER PROVINCE.

Peshawar City.

KHANA, Dewan Bugha Mal, Kucha Santan.

RAJPUTANA AND AJMER-MERWARA.

Ajmer.

AGGARWAL, Rai Saheb Moti Lal, C/O R. B. Seth Tikam Chand Bhag Chand Bankers.

Beawar.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan.

GARGIYA, Kanhaiyalal, Gargiya Niwas.

Bundi.

MUKUT BEHARI LAL, C/O Accountant General.

SIND.

Karachi.

MASTER, Bomanji Burjorji, Parsi Colony.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town.

UNITED PROVINCES.

Benares City.

CHATTERJEE, Durga Charan, Lala Lajpat Rai Road.
SAGAL, Prag Narain, Laksa West.

Fyzabad.

GRUTTOO, Ikbal Krishna Munshi.

AUDITOR'S CERTIFICATES RULES, 1932.

(Corrected up to the 15th November 1939.)

AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A. B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Auditor's Certificates Rules, 1932.

2. In these rules, unless there is anything repugnant in the subject or context—

(*a*) "Auditor's Certificate" means a certificate granted under these rules entitling the holder to act as an auditor of companies throughout British India.

(*b*) "Graduate" means a graduate of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or of a University in Great Britain and Northern Ireland.

(*c*) "Register" means the Register of Accountants.

(*d*) "Service as an articled clerk" means service as an articled clerk in the office of a Registered Accountant entitled to train articled clerks.

(*e*) "Service as an audit clerk" means service as an audit clerk in the office of a Registered Accountant entitled to train articled clerks.

PART I.

Maintenance of and Enrolment on the Register.

3. The Central Government shall maintain a Register of Accountants who shall be entitled to apply for certificates to practise as auditors of companies throughout British India. The name, usual address and qualifications of every such accountant shall be entered in the Register with the date on which an auditor's certificate, if any, was granted to him.

4. A person shall not be eligible for enrolment on the Register if he :—

(1) has been adjudged by a competent court to be of unsound mind ;

(2) is an undischarged insolvent ;

(3) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(4) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Central Government has, by order in this behalf, removed the disability ; or

(5) having previously practised as a public accountant is considered by the Central Government not to be a fit and proper person to be enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

5. Subject to the provisions of Rule 4 and Rule 9, a person holding the Government Diploma in Accountancy, awarded by the Government of Bombay, shall be entitled to be enrolled on the Register and may apply for enrolment on the Register at any time.

6. No person other than a person entitled to be enrolled on the Register shall be eligible for enrolment unless he has attained the age of twenty-one and has satisfied either—

(*a*) the tests prescribed in Part II of these rules, or

(*b*) a test recognised by the Central Government as equivalent to the tests referred to in clause (*a*).

7. For the purposes of clause (*b*) of Rule 6, membership of any one of the following institutes and societies shall be recognised as equivalent to the tests prescribed in Part II :—

(1) The Institute of Chartered Accountants in England and Wales ;

(2) The Society of Incorporated Accountants and Auditors, London ;

(3) The Society of Accountants in Edinburgh ;

(4) The Institute of Accountants and Actuaries in Glasgow ;

(5) The Society of Accountants in Aberdeen ; and

(6) The Institute of Chartered Accountants in Ireland.

8. *Omitted.*

9. (1) Every person enrolled on the Register shall pay an annual fee of Rs. 32. The annual fee shall be due and payable on the 1st April in each year.

(2) Every person, whose application for enrolment on the Register has been accepted shall before enrolment pay (*a*) an entrance fee of Rs. 150, and (*b*) a sum equivalent to the annual fee. Provided that the full amount of the entrance fee and half the amount of the annual fee shall be payable before enrolment by a person enrolled on or after the 1st October and before the 1st April next following.

10. (1) Every person wishing to be enrolled on the Register shall submit an application to the Secretary to the Government of India, Department of Commerce, in Form A (Appendix 1).

(2) The applicant shall furnish such further information bearing on his application as the Central Government may at any time require from him.

11. If the application is accepted by the Central Government an intimation to that effect shall be sent to the applicant along with a request for payment of the prescribed fees. On receipt of the prescribed fees, the applicant's name shall be enrolled on the Register and a certificate of enrolment in Form B (Appendix 1) issued to him.

12. A person enrolled on the Register shall be entitled to style himself "Registered Accountant" (or where he practises under a trade name such as Ram Lall and Company, "Registered Accountants") and to use the letters "R. A." after his name as long as his name continues to appear on the Register. A firm shall not be entitled to style itself "Registered Accountants" unless all of its partners practising in India are enrolled on the Register.

13. Every person enrolled on the Register may apply to the Central Government for a certificate entitling him to act as an auditor of companies throughout British India. The certificate shall be in Form C (Appendix 1) and shall be valid until the 30th June in the financial year next following. No fee shall be payable for a certificate. Every application for the grant of a certificate shall be addressed to the Secretary to the Government of India in the Department of Commerce. No application shall be necessary for the renewal of a certificate, but a fresh certificate valid for the succeeding twelve months shall be sent to each accountant to whom a certificate has previously been granted and whose certificate is still valid provided that he remains enrolled on the Register and has paid the annual fee due under Rule 9.

14. (1) The Central Government may remove permanently or temporarily from the Register the name of any person—

(*a*) from whom a request has been received to that effect ; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*c*) who is found to have been subject at the time of his enrolment, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 ; or

(*d*) whom the Central Government has declared not to be a fit and proper person to remain enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety, provided that before making such declaration the Central Government shall call upon the person concerned to show cause why his certificate should not be cancelled, and shall make such further inquiry, if any, as it may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in Appendix 3 shall be deemed to be such breach.

(2) The removal of the name of any person from the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

15. An auditor's certificate shall be deemed to be cancelled from the date on which, and during the period for which, the name of its holder is removed from the Register.

16. (1) The Central Government may, on receipt of an application in this behalf from a person whose name has been temporarily removed from the Register under sub-rule (1) of rule 14, restore his name to the Register, provided that he shall have paid before such restoration the annual fee for the year during which his name is restored, and if his name has been removed under clause (*b*) of that sub-rule all arrears on account of the annual fee.

(2) The restoration of a name to the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

17. The fees prescribed by these rules shall be paid into the Reserve Bank of India or, where there is no office of the Reserve Bank of India, into the Imperial Bank of India acting as the Agent of the Reserve Bank of India or into any Government Treasury for credit under the head " XXXVI—Miscellaneous Departments—Miscellaneous—Registration of Accountants ", and the bank or treasury receipt therefor shall be sent to the Secretary to the Government of India in the Department of Commerce.

18. The Register shall be published annually in the *Gazette of India* and copies of the Register shall be placed on sale.

PART II

Theoretical Training, Examination and Practical Training.

19. Except as otherwise expressly provided in these rules, persons wishing to qualify themselves for enrolment on the Register shall be required to pass the First and Final Examinations prescribed and to serve as articled clerks for the periods and in the manner laid down in these rules.

20. A person who has before the 31st December 1934 passed the examination for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy shall not be required to pass either the First or the Final Examination

21. A person who—

(*a*) has passed the Degree Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University or of a University constituted by law in Great Britain and Northern Ireland, with Accounting, Auditing and Mercantile or Commercial Law among other subjects for the degree course, or

(*b*) has held for a period of not less than seven years prior to the date of commencement of the Final Examination a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province,

shall not be required to pass the First Examination.

First Examination.

22. No candidate shall be admitted to the First Examination unless he—

(*a*) is a graduate, or

(*b*) has passed an examination entitling him to enter upon a course of studies at a University constituted by law in British India

or the University of Mysore or the Osmania University or an examination recognised by the Central Government as equivalent thereto and produces a certificate in the form given in Appendix 4 from the head of an institution recognised for the purpose by the Central Government, that he has, subsequently to passing such examination, studied for a period of one academic year at such an institution and is fit to present himself for the examination, or

(*c*) produces a certificate that he has served for not less than seven years either wholly as an audit clerk or partly (but for not less than three years) as such clerk and partly as an articled clerk. In the latter case, one complete year's service as an articled clerk shall be reckoned as two years' service as an audit clerk and fractions of a year shall be ignored, or

(*d*) produces evidence to show that he was at any time admitted to the Examination for the Government Diploma in Accountancy held by the Accountancy, Diploma Board, Bombay, or was eligible for admission to that Examination.

22-A. A person, who is attending an institution recognised by the Central Government for purposes of clause (*b*) of rule 22 and who while serving as an articled clerk, takes up military duties in connection with a war in which His Majesty's Government is involved shall, for the priod of such duties, be deemed to have attended at such an institution.

23. Every candidate for admission to the First Examination shall pay a fee of Rs. 30.

24. Candidates for the First Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass simultaneously in both Groups.

Group I—*Accountancy and Auditing.*—(Two papers of three hours each).

Paper (*i*)—*Book-keeping.*—Short methods of calculation; Theory and practice of Single and Double Entry Book-keeping including the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheets.

Paper (*ii*)—*Accountancy and Auditing.*—Consignment and Joint Accounts; Partnership and Company Accounts; Departmental and Branch Accounts and General Principles of Auditing.

Group II—*Mercantile Law, Company Law and General Commercial Knowledge.* (Two papers of three hours each.)

Paper (*i*)—*Mercantile Law and Company Law.*—Law relating to Contracts, Sale of Goods, Partnership; and Elements of Company Law.

Paper (*ii*)—*General Commercial Knowledge.*—Charter parties; Bill of Lading; Fire and Marine Insurance; Bills; Cheques; Documents of Title to Goods; Stocks, Shares and other securities; Commercial Correspondence and Elements of Secretarial Practice.

The above particulars are intended as a general guide to questions which may be asked in each paper.

Final Examination.

25. No candidate shall be admitted to the Final Examination unless he—

(*i*) has either passed the First Examination or is exempted by Rule 21 from passing that examination; and

(*ii*) has either completed the period of service under articles prescribed by Rule 36 or is serving the last twenty-four months of the said period or is exempt from service under articles:

Provided that in the case of every candidate an interval of not less than eleven months shall have elapsed between the date of his passing the First Examination and the commencement of the Final Examination;

26. Every candidate for admission to the Final Examination shall pay a fee of Rs. 50.

27. Candidates for the Final Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass in both Groups. A candidate who passes the examination in only one Group shall not be required on the next occasion on which he presents himself for the examination to sit for the Group in which he has passed. If he then fails to pass in the remaining Group he shall be required to pass in both Groups when he next sits for the examination. If after passing in one Group a candidate does not avail himself of the concession of appearing only for the remaining Group, he shall be required to pass in both Groups.

Group I—*Advanced Accounting and Auditing.*—(Three papers of three hours each).

Paper (*i*)—*Advanced Accounting* including knowledge of accounts in connection with floatation, reconstruction, amalgamation and liquidation of companies; Insolvency and Bankruptcy Accounts; Income-tax.

Paper (*ii*)—*Advanced Accounting* including knowledge of Accounts of Banks, Insurance Companies, and Electricity Companies; Double Account System; Costing, Stores and Labour Accounts.

Paper (*iii*)—*Auditing.*

Group II—*Mercantile Law, Company Law and Economics.*—(Three papers of three hours each).

Paper (*i*)—*Mercantile Law* including the law relating to Negotiable Instruments; Arbitration and Awards; Insolvency; Rights and Duties of Liquidators, Trustees and Receivers.

Paper (*ii*)—*Company Law* including law relating to special classes of companies and Income-tax law.

Paper (*iii*)—*Economics.*—Elements of Economics including Currency, Banking and Foreign Exchange.

The above particulars are intended as a general guide to questions which may be asked in each paper.

General.

28. The examinations shall be conducted in such manner as the Central Government may direct.

29. The First and the Final Examinations will ordinarily be held once in every year in the month of March or April at such places and times as may be notified by the Central Government in the *Gazette of India*.

30. Applications for admission to an examination shall be made on the prescribed form which may be obtained from the Secretary to the Government of India in the Department of Commerce. Every such application together with the prescribed fee shall be sent so as to reach the Central Government between the 1st and 31st of January of the Calendar year in which the examination is held.

31. The fee paid by a candidate who has been admitted to an examination shall not in any circumstances be refunded. If such a candidate is subsequently prevented from attending the examination to which he was admitted, the Central Government may, if it is satisfied that he was prevented from attending by circumstances beyond his control, permit the fee to be transferred to the next examination.

32. A notice stating the place, dates and times at which the candidate will be required to present himself for examination shall be sent to each candidate to the address given by him in his application so as to reach him not less than fourteen days before the commencement of the examination.

33. Every candidate passing the First or Final Examination shall be furnished with a certificate to that effect.

34. A list of successful candidates shall be published in the *Gazette of India* in alphabetical order after each examination and shall be sent to each successful candidate. The names of candidates obtaining distinction in the examinations shall be indicated in the list. Candidates shall not be supplied with the number of marks obtained by them in any paper but each unsuccessful candidate shall be informed of the group or groups in which he has failed.

35. If a candidate is found to have resorted to unfair means during the conduct of an examination or to have attempted to influence an examiner, the Central Government may, on receipt of a report to that effect from any examiner or any person duly authorised to conduct the examination, remove the name of such candidate from the list of those entered for the examination and may direct that a candidate whose name has been so removed shall not be admitted to the next or to any subsequent examination held under these rules.

36. A person who has passed the examinations prescribed in this Part shall not be eligible for enrolment on the Register unless he—

(*a*) produces a certificate in Form F (given in Appendix 2) from a Registered Accountant entitled to train articled clerks that he has served as an articled clerk with that Accountant for the period specified below :—

(*i*) in the case of a person who has before the 31st December 1934

passed the examination prescribed for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the Regulations for the award of the Government Diploma in Accountancy.....3 years.

(*ii*) in the case of a person who appeared and failed at any of the examinations mentioned in sub-clause (*a*) (*i*) held in the years 1932, 1933 and 1934, and was, in consideration of this, admitted to any of the Final Examinations held in the years 1935, 1936 and 1937, and passed it, and whose apprenticeship under the Regulations for the award of the Government Diploma in Accountancy was registered with the Accountancy Diploma Board, Bombay, before the 1st April 1933, or whose articles were registered under rule 42 with the Government of India in the Department of Commerce before that date.....3 years.

(*iii*) in the case of a graduate.....4 years.

(*iv*) in any other case.....5 years

or

(*b*) has served as an audit clerk for a period of not less than eight years in the case of a graduate and nine years in the case of a person other than a graduate ; or

(*c*) being a graduate, has served partly as an articled clerk and partly (but for not less than two years) as an audit clerk for a total period of not less than eight years ; or

(*d*) not being a graduate, has served partly as an articled clerk and partly (but for not less than three years) as an audit clerk for a total period of not less than nine years ; or

(*e*) has held for a period of not less than seven years a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province :

Provided that—

(1) for the purposes of computing the total periods in clauses (*c*) and (*d*) one complete year's service as an articled clerk shall be reckoned as two years' service as an audit clerk and fractions of a year shall be ignored ;

(2) for the purposes of clauses (*a*), (*c*) and (*d*) any period of apprenticeship served under the Regulations for the award of the Government Diploma in Accountancy and duly registered with the Accountancy Diploma Board, Bombay, shall be reckoned as service under articles ;

(3) a person who, on completion of his apprenticeship under the Regulations for the award of the Government Diploma in Accountancy, is required under this rule to serve a further period, may serve such period under articles with the same Accountant with whom he served his apprenticeship whether the said Accountant is a Registered Accountant entitled to train articled clerks or not, provided he rejoins him within six months from the date of completion of his apprenticeship ; and

(4) in the case of a person who, on the 30th June 1937, was serving as an articled clerk under these Rules with a Registered Accountant entitled to train articled clerks practising in Burma, and borne on the list of Registered Accountants entitled to train articled clerks maintained by the Government of Burma, service as an articled clerk with such Accountant, whether before or after that date, shall be deemed to be service as an articled clerk for the purposes of this rule ; and if, at any time, the name of such Accountant is removed from the list of Registered Accountants entitled to train articled clerks in Burma, service as an articled clerk with any other accountant who, before the said date, was a Registered Accountant entitled to train articled clerks under those Rules and whose name is included in the list of Registered Accountants entitled to train articled clerks maintained by the Government of Burma, shall be deemed, for the purpose of the completion by such person of the period required by this rule, to be service as an articled clerk.

Registered Accountants entitled to Train Articled Clerks.

37. A list of Registered Accountants entitled to train articled clerks shall be maintained by the Central Government. The list shall be published once a year in the *Gazette of India* and copies of the list shall be placed on sale.

38. (1) No person shall be eligible for inclusion in the list of Registered Accountants entitled to train articled clerks unless he—

(*i*) is in practice as a Registered Accountant in India ; and

(*ii*) has been continuously for a period of not less than three years immediately before the date of his application either in practice as a Registered Accountant in India or employed as a paid assistant to a practising Registered Accountant in India or partly in such practice and partly so employed.

(2) Applications for inclusion in the list shall be submitted through the Provincial Government of the province in which the candidate has his head office to the Secretary to the Government of India in the Department of Commerce and shall be accompanied by particulars of the candidate's practice or that of his firm.

(3) A Registered Accountant entitled to train articled clerks shall on ceasing to practise as a Registered Accountant in India inform the Secretary to the Government of India in the Department of Commerce of the fact within thirty days from the date on which he ceases to practise.

(4) A Registered Accountant entitled to train articled clerks who takes up military duties in connection with a war in which His Majesty's Government is involved shall be deemed to be in practice for the period of such duties.

(5) A Registered Accountant who is employed as a paid assistant to a Registered Accountant entitled to train articled clerks or in a firm of such accountants, and who takes up military duties in connection with a war in which

His Majesty's Government is involved, shall, for the period of such duties, be deemed to be in service of the same accountant or of the same firm, as the case may be, for purposes of sub-rule (1) of rule 40.

39. The Central Government may remove from the list of Registered Accountants entitled to train articled clerks the name of any person—

(*a*) whose name has been removed from the Register of Accountants, or

(*b*) who has ceased to practise as a Registered Accountant in India, or

(*c*) who has ceased to be a partner in the firm of Registered Accountants in which he was a partner at the time when his name was included in the list of Registered Accountants entitled to train articled clerks, or

(*d*) whose name was wrongly or inadvertently included in the list, or

(*e*) who in its opinion is no longer a fit and proper person to employ articled clerks, or is no longer in a position to train articled clerks, or

(*f*) who has expressed a desire to that effect,

and such removal shall be notified in the *Gazette of India*:

Provided that before removing the name of any person under clause (*b*), (*c*), (*d*) or (*e*), the Central Government shall call upon the person concerned to show cause why his name should not be removed.

40. (1) (*a*) Except as elsewhere provided in this rule a Registered Accountant entitled to train articled clerks may employ not more than three articled clerks at one time :

Provided that if the articled clerks in the employ of a Registered Accountant entitled to train articled clerks include any such person as is referred to in the third proviso to rule 36, the total number of articled clerks employed by such accountant may be four.

(*b*) If a Registered Accountant entitled to train articled clerks has for the time being in his employ any apprentices under the regulations for the award of the Government Diploma in Accountancy, the total number of such apprentices and of articled clerks employed shall not exceed four in all.

(*c*) A Registered Accountant entitled to train articled clerks in practice without any partner may in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for every paid assistant in his service in India and enrolled on the Register.

(*d*) A Registered Accountant entitled to train articled clerks in practice with one or more partners who are Registered Accountants but who are not Registered Accountants entitled to train articled clerks may, in addition to the arrticled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for each of such partners in India and one articled clerk for each paid assistant in the service of the firm in India and enrolled on the Register.

(*e*) Where two or more Registered Accountants entitled to train articled clerks are in practice as partners with or without additional partners who are Registered Accountants but not Registered Accountants entitled to train articled clerks, one or other of the partners who are Registered Accountants entitled to train articled clerks may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk only for each such additional partner in India and one for each paid assistant in the service of the firm in India and enrolled on the Register:

Provided that a Registered Accountant entitled to train articled clerks shall not be entitled to employ any additional articled clerks for a partner or a paid assistant in accordance with any of the clauses (*c*), (*d*) and (*e*) if such partner or paid assistant has any professional connection whatsoever with any other accountant or a firm of accountants entitled to act as auditor or auditors of companies.

(2) A Registered Accountant entitled to train articled clerks may, on the death or retirement of a partner in his firm, accept transfer, in accordance with Rule 46, of the articles of any clerk who was employed by such partner at the time of his death or retirement and may continue to employ such clerk for the remainder of his term of service under articles in addition to the number of articled clerks already in his employment at the time of his partner's death or retirement provided that such addition shall not cause the total number of clerks and apprentices in his employment exclusive of the articled clerks employed by him under clause (*e*) of Sub-rule (1), to exceed four.

41. A Registered Accountant entitled to train articled clerks shall before accepting a person for service with him under articles satisfy himself by inspection of the relevant certificates that such person—

(*a*) will be not less than sixteen years of age on the date of commencement of his articles, and

(*b*) has passed the Matriculation Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University, or any other examination entitling him to enter upon a course of studies at any such University or an examination which has been declared by the Central Government to be equivalent thereto.

42. The articles shall be executed in Form D or Form E (Appendix 2), according as the candidate for articled clerkship is of full age or is a minor, and shall be stamped. The articles together with the necessary documentary evidence showing that the conditions laid down in clauses (*a*) and (*b*) of Rule 41 are satisfied, shall be sent to the Secretary to the Government of India in the Department of Commerce for registration so as to reach him within sixty days after the execution of the articles or their commencement whichever is earlier and shall be accompanied by a fee of Rs. 10 and by a statement giving particulars of the name, father's name, residence and age of the articled clerk.

43. A register of articled clerks shall be maintained by the Central Government.

44. No articled clerk shall, during the time of his service as articled clerk except with the permission of the Central Government, engage in any other business or occupation :

Provided that military service rendered by an articled clerk in connection with a war in which His Majesty's Government is involved shall be deemed to be service under articles for purposes of rule 36.

45. In the event of any complaint of misconduct or a breach of Rule 44 or a breach of any of the covenants contained in the articles executed in Form D or Form E referred to in Rule 42 being made against any articled clerk, the Central Government may, if it is satisfied that the complaint is proved, direct the cancellation of the Articles, or that any period already served under such Articles shall not be reckoned as such service for the purpose of Rule 36. A person whose Articles have been cancelled under this rule shall not be retained or taken as an articled clerk by any Registered Accountant entitled to train articled clerks.

46. In the event of the name of an employer of an articled clerk being removed from the list of Registered Accountants entitled to train articled clerks or if he ceases to practise, the articles may be transferred to another Registered Accountant entitled to train articled clerks and the transfer shall be reported to the Secretary to the Government of India in the Department of Commerce. In the like events or in the event of the death of the employer the articled clerk may enter into fresh articles for the remainder of his term of service. Such fresh articles shall be sent for registration as provided in Rule 42 but shall not require the payment of any fee.

47. (1) Articles may by agreement between the articled clerk and his employer be assigned to another employer. Such an assignment shall be in Form G (Appendix 2) and shall be subject to the provisions of Rule 42 regarding registration and the payment of a fee.

(2) Articles may by agreement between the articled clerk and his employer be terminated and the articled clerk may enter into fresh articles with another Registered Accountant entitled to train articled clerks for the remainder of his term of service. Such fresh articles shall be subject to the requirements contained in rule 42 but the Central Government may refuse to register the articles until such time as it has received the necessary termination report required by rule 47-A.

47-A. A Registered Accountant entitled to train articled clerks shall, on completion, discontinuance or termination otherwise of the service of an articled clerk in his employment, send a report to that effect to the Secretary to the Government of India in the Department of Commerce. Such a report shall have been signed, wherever practicable, by both the employer and the articled clerk.

48. *Omitted.*

PART III.

The Indian Accountancy Board.

49. (1) The Indian Accountancy Board shall consist of twenty members as follows :—

(*a*) six members nominated by the Central Government of whom two shall be persons in the service of Government and four shall be Registered Accountants entitled to train articled clerks.

(*b*) two members who shall be Registered Accountants, one nominated by the Federation of Indian Chambers of Commerce and Industry and the other by the Associated Chambers of Commerce, and

(*c*) twelve members elected by Registered Accountants in the manner hereinafter prescribed:

Provided that no act done by the Board shall be questioned on the ground merely of the existence of any vacancy in it.

(2) If any of the bodies mentioned in clause (*b*) of sub-rule (1) fails to make, within one month of the receipt from the Central Government of the request to nominate any nomination which it is entitled to make the Central Government may itself nominate a member to fill that vacancy.

(3) Every nomination or election of a member of the Board shall be notified in the *Gazette of India*.

49A. (1) For the purpose of the elections referred to in clause (*c*) of sub-rule (1) of rule 49 there shall be the following territorial constituencies returning the number of members shown against each :—

(1) The Province of Madras and the Indian States of Hyderabad, Mysore, Travancore and Cochin.	3
(2) The Province of Bombay and the Western India States	3
(3) Bengal and Assam.	3
(4) The United Provinces, Bihar, the Central Provinces and Berar, and Orissa.	1
(5) The Punjab and the North-West Frontier Province.	1
(6) Sind, Delhi, Ajmer-Merwara and the Rajputana States.	1

(2) Every person enrolled on the Register of Accountants as last published under Rule 18 whose address as given in the Register so published happens to be in one or other of the constituencies mentioned in sub-rule (1) shall be entitled to vote in any election by the constituency to which, according to his address he belongs.

(3) Every person borne on the list of Registered Accountants entitled to train articled clerks shall be eligible to stand for election by the constituency to which he is shown as belonging in that list.

49B. (1) At least six weeks before the date of an election the Central Government shall publish in the *Gazette of India*—

(*i*) a list of Registered Accountants entitled to train articled clerks belonging to the constituency, and

(*ii*) a notice mentioning the date of election and the number of members to be elected, and calling for nominations of candidates for election by a specified date which shall not be less than fourteen days from the date of publication of the notice.

(2) Every nomination of a candidate for election shall be in Form H (Appendix 5) duly signed by the candidate and by the proposer and seconder both of whom shall be persons entitled to vote in the election, and shall be forwarded by registered post to the Secretary, Indian Accountancy Board, by name, so as to reach him on or before the due date.

(3) Every candidate for election shall pay a fee of rupees fifty in the manner prescribed in rule 17 and enclose the bank or treasury receipt therefor with the nomination paper.

(4) Any candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the Secretary, Indian Accountancy Board, before 3 o'clock on the seventh day succeeding the date fixed for the receipt of nomination papers. No person who has thus withdrawn his candidature shall be allowed to cancel his withdrawal. Any candidate who withdraws his candidature in accordance with this sub-rule will be entitled, on application made in that behalf, to the refund of the fee deposited by him under sub-rule (3).

49C. (1) At least fourteen days before the date of election the Central Government shall send by registered post to the address of every voter in the constituency as given in the Register of Accountants as last published under rule 18 a voting-paper and a declaration form, together with a letter explaining the manner in which they shall be filled up and specifying the date and hour by which they should reach the Secretary, Indian Accountancy Board.

(2) The voting paper shall contain a list of the candidates standing for election and bear the seal of the Government of India, Department of Commerce.

(3) Each voter shall be entitled to a number of votes equal to the number of members to be elected, but shall not record more than one vote in favour of any one candidate. If a voter records more votes than he is entitled to, the voting paper shall be regarded as invalid.

(4) The declaration form shall be signed by the voter in the presence of a Magistrate or a Notary Public or a Commissioner for Oaths or a Registrar of Joint Stock Companies or an Income-tax Officer, or if the voter resides in an Indian State, in the presence of a First Class Magistrate of that State or of a Political Officer not lower in rank than an Assistant Political Agent, and shall be certified to have been so signed under the hand and seal of the Magistrate, Notary Public, Commissioner for Oaths, Registrar of Joint Stock Companies or Income-tax Officer, or, as the case may be, of the Political Officer.

(5) After recording his vote or votes, a voter shall enclose the voting paper in the envelope provided for that purpose, enclose the declaration form duly signed and certified in accordance with sub-rule (4) and the envelope containing the voting paper, in another envelope, and forward it by registered post to the Secretary, Indian Accountancy Board, or otherwise have it delivered to him, so as to reach him by the due date and hour. Any voting paper which is received after the due date and hour or which has not been forwarded in accordance with this sub-rule shall be regarded as invalid.

49D. (1) The person or persons securing the largest number of valid votes shall be declared to be duly elected.

(2) In the case of equality of votes the final selection shall rest with the Secretary to the Government of India in the Department of Commerce.

49E. (1) Any doubts or disputes arising as to the validity of an election shall be determined by the Central Government whose decision shall be final.

(2) No election shall be deemed to be invalid merely because of the accidental omission to send, or delay in sending, a voting paper to a voter, or the accidental non-receipt of, or delay in receiving, a voting paper by a voter, or any other accidental irregularity or informality in the conduct of the election.

50. One of the members in the service of Government shall be appointed Chairman of the Board by the Central Government and shall have power to depute any other person in the service of Government to act as member and chairman on his behalf.

51. The Secretary to the Board shall be appointed by the Central Government and shall not be a member of the Board.

52. Save as provided in these rules the term of office of all members of the Board other than those who are in the service of Government shall be three years from the date on which their nomination or election is notified in the *Gazette of India*.

53. A member, other than a member who is in the service of Government, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

54. (1) Before a member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days—

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure from and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months, he shall tender his resignation or apply for leave of absence. On receipt of such application the Central Government may at its discretion grant leave of absence, or, if it considers it necessary, treat the member's office as vacant.

(2) If any member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days without taking signed of the courses mentioned in sub-rule (1) he shall be deemed to have resigned his office with effect from the date of his departure from India.

55. A member, other than a member in the service of the Government, shall be deemed to have vacated his seat on the Board, if—

(*a*) being a person nominated or electd to the Board under clause (*a*) or clause (*c*) of sub-rule (1) of rule 49, his name is removed from the list of Registered Accountants, entitled to train articled clerks, or

(*b*) being a prson nominated under clause (*b*) of the said sub-rule, his name is removed from the Register, or

(*c*) he is absent from two consecutive meetings of the Board without special leave of absence from the chairman of the Board.

55A. (1) Any casual vacancy in the Board shall be filled up in the same manner as the seat was originally filled.

(2) The term of office of a member nominated or elected to fill a casual vacancy shall extend so long only as the member in whose place he is nominated or elected would have been entitled to hold office if the vacancy had not occurred.

56. The Board shall meet as often as may be required, provided that a meeting shall be held at least once a year. The place of meeting shall be at the headquarters of the Central Government or at such other place as the Chairman may think fit.

57. Twenty one days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting, provided that in cases of urgency an emergency meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

58. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting.

59. No business shall be transacted at a meeting of the Board unless there are present at least eight members.

60. Any question which the Board is required to take into consideration may, if the Chairman so decides, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

61. The Board may appoint committees constituted from among the members to report to the Board in regard to particular matters included within the scope of its functions or to advise and assist the Central Government in regard to any such matter. Every such committee shall consist of not less than five members of which three shall form a quorum.

62. Minutes shall be made of the proceedings of meetings of the Board and of the committees thereof and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Central Government.

63. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board and of the Committees thereof at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and $1\frac{3}{5}$ths of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Fifty rupees per day for the days of attendance at a meeting, provided that in the case of a member resident at the place of the meeting, the rate shall be Rs. 30 per day.

PART IV.

Local Accountancy Boards.

64. The Central Government may constitute a Local Accountancy Board for any area and may designate the headquarters of each Local Accountancy Board so constituted.

65. A Local Accountancy Board shall consist of not less than three and not more than eight members who shall be appointed by the Central Government on the recommendation of the Provincial Government concerned. Provided that, in addition to the members so appointed, a member of the Indian Accountancy Board shall be *ex-officio* a member of the Local Accountancy Board for the area in which he ordinarily resides.

66. The Chairman of a Local Accountancy Board shall be a member of the Indian Accountancy Board and shall be appointed by the Central Government.

67. Save as otherwise provided in these Rules, a member, other than a member who is in the service of Government or who is a member *ex-officio*, shall hold office for three years from the date of his appointment unless the Central Government when appointing him directs otherwise.

68. A member, other than a member who is in the service of Government or who is a member *ex-officio*, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

69. (1) Before a member, other than a member who is in the service of Government or who is a member *ex-officio*, leaves India for a period exceeding thirty days,

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months he shall tender his resignation or apply for leave of absence. On receipt of such an application the Central Government may at its discretion grant leave of absence or, if it considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member to whom sub-rule (1) applies leaves India for a period exceeding thirty days without taking either of the courses mentioned in clause (*b*) of that sub-rule he shall be deemed to have resigned his office with effect from the date of his departure from India.

70. A member, other than a member who is in the service of Government or who is a member *ex-officio*, shall be deemed to have vacated his seat on a Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board or thereafter has become subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4, or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Board.

71. Fourteen days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting provided that in cases of urgency an emergent meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

72. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting, provided that the Chairman shall be a member of the Indian Accountancy Board if any such member is present at the meeting.

73. Every question placed before the Board for decision shall, in the event of a difference of opinion, be decided by a majority of votes, and in case of equality of votes the Chairman shall have a casting vote in addition to his original vote.

74. No business shall be transacted at a meeting unless there are present at least half the total number of members, appointed and *ex-officio*. Provided that, if the total number of such members is less than six, three members shall form a quorum.

75. Any question which the Board is required to take into consideration may, if the Chairman considers it necessary, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

76. Minutes shall be made of the proceedings of meetings of the Board and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Central Government.

77. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and $1\frac{1}{2}$ths of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Thirty rupees per day for the days of attendance at a meeting, provided that in the case of members resident at the place of the meeting, the rate shall be Rs. 20 per day.

APPENDIX I.

FORM A.

Form of Application for enrolment on the Register of Accountants.

(*See* Rule 10.)

The Secretary to the Government of India,

Department of Commerce,

New Delhi.

SIR,

I beg to offer myself for enrolment on the Register of Accountants. I also hereby declare that I am not subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 of the Auditor's Certificates Rules, 1932.

1. Name in full and usual address.....
2. Father's name.....
3. Nationality.....
4. Date of birth*.....
5. Place or places of business or service.....
6. Date of commencement of practice or service.....
7. If a partner or assistant, state name of firm and position therein .. ..
8. Period of residence in India.....
9. Particulars of qualifications†.....
10. Occupation in full.....
11. State whether at any time debarred from practising as an auditor: If member of any of the institutions specified in Rule 7, state whether at any time membership was suspended, and if so, the reasons of suspension and its duration.....
12. Whether Auditor's Certificate is required after enrolment on the Register of Accountants.....

I beg to remain, etc.

Date.....

---

* Applicants may be required to produce evidence of their age.

† Originals or duly certified copies of diplomas, certificates and other documents in support of qualifications claimed must be sent with the application.

FORM B.

CENTRAL GOVERNMENT.

DEPARTMENT OF COMMERCE.

Certificate of Enrolment on the Register of Accountants.

(*See* Rule 11.)

No.....

This is to certify that.....of.....
.....in the province of.....was enrolled on this .....day of.....19 , on the Register of Accountants maintained under the authority of the Central Government.

Dated this.....day of.....19 .

By order of the Central Government.

Seal.

Secretary to the Government of India,
Department of Commerce.

FORM C.

Auditor's Certificate.

(*See* Rule 13.)

This is to certify that.....of.....
.....is entitled to be appointed and to act as an auditor of companies throughout British India. This certificate is valid from the .....day of.....19.....
to the 30th day of June 19....., inclusive.

Dated this.....day of .....19 .

By order of the Central Government.

Seal.

Secretary to the Government of India,
Department of Commerce.

APPENDIX 2.

FORM D.

(For use when the Articled Clerk is of full age.)

(*See* Rule 42.)

Articles of apprenticeship made the.....day of.....one thousand nine hundred and.....between.....of .....a Registered Accountant entitled to train articled clerks under the Auditor's Certificates Rules, 1932 (hereinafter called the Employer) of the one part and.....(hereinafter called the Articled Clerk) of the other part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk hereinafter contained and of the premium of Rs.....paid by the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his articled clerk for the term of..... years from the .....day of.....

2. The Articled Clerk of his own free will binds himself articled clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his articled clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an articled clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Employer covenants with the Articled Clerk as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an Accountant or cease to be borne on the list of Registered Accountants entitled to train articled clerks maintained under the Auditor's Certificates Rules, 1932, or shall in any way become incapable of continuing the intended employment of the Articled Clerk during the said term he or his personal representative shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical parctitioner, leave of absence for an additional period aggregating not more than one-eleventh of the service actually rendered.

5. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by .....

in the presence of.....

FORM E.

(For use when the Articled Clerk is a minor.)

(*See* Rule 42.)

Articles of Apprenticeship made the .....day of..... one thousand nine hundred and.....*between*..... of.....a Registered Accountant entitled to train articled clerks under the Auditor's Certificates Rules, 1932 (hereinafter called the Employer), of the first part.....(hereinafter called the Guardian) of the second part and.....(hereinafter called the Articled Clerk) of the third part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk and Guardian respectively hereinafter contained and of the premium of Rs.....paid by or on behalf of the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of.....years from the.....day of.....

2. The Articled Clerk of his own free will and with the consent of the Guardian binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Guardian covenants with the Employer as follows :—

That he will indemnify the Employer his partner or partners and all or any of them in case the Articled Clerk shall act contrary to the last-mentioned covenant and the Employer or his partners shall suffer thereby any loss damage or prejudice.

5. The Employer covenants with the Articled Clerk and the Guardian as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk and the Guardian or either of them to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an Accountant or cease to be borne on the list of Registered Accountants entitled to train articled clerks maintained under the Auditor's Certificates Rules, 1932, or shall in any way become incapable of continuing the intended employment of the Articled Clerk during the said term he or his personal representatives shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical practitioner, leave of absence for an additional period aggregating not more than one-eleventh of the service actually rendered.

6. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by .....

in the presence of.....

Signed Sealed and Delivered

by .....

in the presence of.....

FORM F.

Certificate of completion of service under Articles.

(*See* Rule 36.)

I,..... ....., of....., do hereby certify that Mr.....served as an articled clerk under me in accordance with the Auditor's Certificates Rules, 1932, for a period of..... .....from.....to....., that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

The articles were duly registered with the Central Government in the Department of Commerce, *vide* Registration No.....of 193 .

(Place).....

(Date)..... .....

.....

(Signature.)

FORM G.

(*See* Rule 47.)

ASSIGNMENT OF ARTICLES made the.....day of .....One thousand nine hundred and .....BETWEEN..... ...:....of.....(hereinafter called "the Employer") of the first part,.....of.....(hereinafter called "the Guardian*") of the second part,.....son of the said.....(hereinafter called "the Articled Clerk") of the third part and.....of..... carrying on the business of.....at..... (hereinafter called "the New Master") of the fourth part.

WHEREAS by Articles of Apprenticeship dated..... and made between the Employer of the first part the Guardian of the second part and the Articled Clerk of the third part the Articled Clerk was bound apprentice to the Employer in the practice or profession of accountancy for a term of.....years from the.....day of 193 .

AND WHEREAS it has been agreed that the Articled Clerk shall serve the now unexpired residue of the said term with the New Master being an accountant borne on the list of Registered Accountants entitled to train articled clerks maintained under the Auditor's Certificate Rules, 1932, and the Employer has agreed with the consent of the Guardian and of the Articled Clerk to assign the said Articles of Apprenticeship to the New Master.

†AND WHEREAS the Employer has paid to the New Master Rs..... out of the premium received by the Employer under the said Articles.

†AND WHEREAS the Guardian/Articled Clerk has paid the New Master the sum of Rs.....by way of further premium.

NOW THIS DEED OF ASSIGNMENT WITNESSETH as follows:—

1. The Employer hereby assigns the said Articles of Apprenticeship and all his interest therein and the benefit of all covenants therein contained to the New Master to hold the same for all the residue now unexpired of the said term of.....years.

2. The New Master covenants with the Employer the Guardian and the Articled Clerk and with each of them separately—

(*a*) That he will take the Articled Clerk as his Articled Clerk for the now unexpired residue of the said term in order that he may complete his studies and acquire the art science and knowledge of accountancy.

---

* NOTE.—If the Articled Clerk is of age the reference to Guardian will be omitted throughout and certain consequential alterations necessitated.

† May be omitted if not required.

(*b*) That he will observe and perform all the covenants in the said Articles contained and on the part of the Employer to be observed and performed in like manner in all respects as if he the New Master were therein named instead of the Employer and will keep the Employer indemnified from the same and from all actions claims or demands in respect thereof.

3. The Guardian and the Articled Clerk severally covenant with the New Master—

(*a*) That the Articled Clerk shall diligently and faithfully serve the New Master as his apprentice in his profession of accountancy for all the residue now unexpired of the said term.

(*b*) That they and each of them will observe and perform all the covenants in the said Articles contained and on their part to be performed in like manner in all respects as if the New Master were therein named instead of the Employer.

4. This Deed of Assignment is in accordance with the provisions of Rule 47 of the Auditor's Certificates Rules, 1932, and is subject in all respects to such Rules.

IN WITNESS whereof the parties have hereunto set their respective hands the day and year first above written.

Executed by.....
in the presence of..... } "the Employer" of the first part.

Executed by.....
in the presence of..... } "the Guardian" of the second part.

Executed by.....
in the presence of..... } "the Articled Clerk" of the third part.

Executed by.....
in the presence of..... } "the New Master" of the fourth part.

APPENDIX 3.

[*See* Explanation to Rule 14 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT ENROLLED ON THE REGISTER WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant enrolled on the Register or to a holder of a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than a Registered Accountant or a holder of a restricted certificate or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than a Registered Accountant or a holder of a restricted certificate or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913), or if the company is registered in an Indian State, the requirements of any analogous provision or law in force in that State, have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or promoting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff another Registered Accountant or a holder of restricted certificate.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements of average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

(10) Authorising any person in India who is neither a Registered Accountant nor a holder of a restricted certificate to sign on his behalf any balance sheet, profit and loss account, report or statement.

Note.—Persons enrolled on the Register of Accountants should adopt a uniform designation, *viz.*, " Registered Accountant " in their letter heads, sign boards, visiting cards, etc. The use of such expressions as " Income-tax Consultants, Experts or Specialists ", " Public Accountants and Auditors ", " Registered Accountants and Government Certified Auditors ", " Liquidators" etc., after their names should be avoided. There, is, however, no objection to the use of titles of honours conferred by Government or of titles that indicate membership of a recognised institute or society as specified in rule 7 of the Auditors's Certificates Rules, 1932, or of academic qualifications whether of the United Kingdom or of India.

Registered Accountants, who are entitled to style themselves as " certified Accountants " according to the Auditor's Certificates Rules of an Indian State but who are not members of the Scottish Institutes or Society of chartered Accountants, are not allowed to use the letters " C. A." after their names unless the source from which the designation is acquired is clearly stated.

The size and number of name-plates and sign boards displayed should also be restricted strictly to the reasonable requirements of each case and every effort should be made to avoid any suspicion of advertisement in their use.

Failure to observe these instructions will be treated as a breach of professional propriety in accordance with act (5) of the above acts.

APPENDIX 4.

CERTIFICATE TO BE SIGNED BY THE HEAD OF AN INSTITUTION RECOGNISED UNDER RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

(*To be sent so as to reach the Secretary to the Government of India, Department of Commerce, New Delhi, at least three weeks before the commencement of the Examination*).

I certify that.....has attended.....out of..... lectures and.....out of.....lectures delivered for Group I and Group II, respectively, of the First Examination under the Auditor's Certificates Rules, 1932, during.....

I further certify that to the best of my knowledge and belief, he bears a good moral character and that I consider him a fit person to appear at the said Examination.

(Signature).....

(Designation).....

Date.....

NOTE.—Candidates are required to attend at least 75 per cent. of the number of lectures delivered for each Group.

APPENDIX 5.

FORM H.

Form of nomination of a candidate for election to the Indian Accountancy Board.
[*See Rule 49B*(2)].

We, the undersigned Registered Accountants, being qualified to vote in the election of members to the Indian Accountancy Board by the..... .....constituency, do hereby nominate Mr..... .....who is a Registered Accountant entitled to train articled clerks belonging to that constituency, as a candidate for the election to be held on the.....

.....19

(1) Signature of
proposer.....
Enrolment No.....
Address.....

(2) Signature of
seconder.....
Enrolment No.....
Address.....

I,.....being a Registered Accountant entitled to train articled clerks belonging to the.....
.....constituency, agree to stand for the election by that constituency to be held on the.....19.....

I have paid the fee of Rs. 50 to the Reserve Bank of India / the Imperial Bank of India / the Government of India Treasury at

Bank / Treasury receipt is enclosed herewith.

Signature of candidate.....

Address.....

Dated this.....day of.....,..19.....

RESTRICTED CERTIFICATES RULES, 1932

(Corrected up to the 15th November 1939)

H148CD(RA) 139—140 £

RESTRICTED CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE, NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A.B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (*2*) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Restricted Certificates Rules, 1932.

2. (1) Every person holding a temporary or permanent restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province shall, within three months of the commencement of these Rules, send his certificate, or a duly certified copy thereof, to the Secretary to the Government of India in the Department of Commerce. Original certificates will be returned to the holders after the particulars entered in them have been noted.

(2) In the month of April in each succeeding year every holder of a restricted certificate intending to continue to practise as an auditor shall send a report to that effect to the Secretary to the Government of India in the Department of Commerce. A person who omits to send such report shall cease to be entitled to act as an auditor unless, on an application made by him, the Central Government by order in this behalf, condones this omission.

3. (1) Every holder of a restricted certificate, whether such certificate is temporary or permanent, entitling the holder to act as an auditor within a province may continue so to act. Provided that the Central Government may at any time suspend or cancel such a certificate if the holder—

(*a*) has been adjudged by a competent court to be of unsound mind ;

(*b*) is an undischarged insolvent ;

(*c*) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(*d*) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned, or unless, on an application made by him, the Central Government has, by order in this behalf, removed the disability ;

(*e*) has been declared by the Central Government not to be a fit and proper person to act as an auditor of the accounts of public companies by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety provided that before making such declaration the Central Government shall call upon the holder to show cause why his certificate should not be cancelled and shall make such further inquiry, if any, as it may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in the Appendix shall be deemed to be such breach.

(2) The suspension or cancellation of a certificate shall be notified in the official Gazette and communicated to the holder of the certificate at his usual address.

APPENDIX.

[*See* Explanation to Rule 3 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT SUBJECT TO THESE RULES WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant subject to the Auditor's Certificates Rules, 1932, or to these Rules.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913) or if the company is registered in an Indian State, the requirements of any analogous provision of law in force in that State have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or prompting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff, an accountant subject to the Auditor's Certificates Rules or to these Rules.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements or average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

(10) Authorising any person in India who is subject neither to the Auditor's Certificates Rules, 1932, nor to these Rules to sign on his behalf any balance sheet, profit and loss account, report or statement.

Note.—Persons holding a Restricted Certificate should adopt a uniform designation, *viz.*, "Restricted Certified Accountant" in their letter heads, sign boards, visiting cards, etc. The use of such expressions as "Income-tax Consultants, Experts or Specialists", "Public Accountants and Auditors", "Registered Accountants and Government Certified Auditor's", "Liquidator," etc., after their names should be avoided. There is, however, no objection to the use of titles of honours conferred by Government or of academic qualifications whether of the United Kingdom or of India.

Restricted Certified Accountants who are entitled to style themselves as "Certified Accountants" according to the Auditor's Certificates Rules of an Indian State are not allowed to use the letters "C. A." after their names unless the source from which the designation is acquired is clearly stated.

The size and number of name-plates and sign boards displayed should also be restricted strictly to the reasonable requirements of each case and every effort should be made to avoid any suspicion of advertisement in their use.

Failure to observe these instructions will be treated as a breach of professional propriety in accordance with act (5) of the above acts.

CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS AND LIST OF RECOGNISED INSTITUTIONS.

CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS FOR THE PURPOSE OF RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE, RESOLUTION No. 7 (24)-T. & E. (R. A.), DATED THE 30TH MARCH 1935.]

Rule 22 of the Auditor's Certificates Rules, 1932, empowers the Governor General in Council to recognise institutions for preparing candidates for admission to the First Examination held under those Rules. A number of applications for such recognition have been received and considered during the past few years. In the light of the experience now gained in dealing with these applications and in order to meet partly the cost of the inspection of the institutions the Governor General in Council has been pleased to decide that the following conditions should be observed with effect from the 1st April 1935 in the matter of recognition of institutions :-

(1) Every institution so recognised shall pay a recognition fee of Rs. 25 when recognised for the first time, and an annual fee of Rs. 25. The annual fee shall be due and payable on the 1st April in each year.

(2) Every institution applying for recognition for the first time shall, along with the application, make an initial deposit of Rs. 50 which shall not be refunded in any circumstances. If the institution is accorded recognition, a sum of Rs. 25 out of this initial deposit shall be treated as recognition fee and the balance of Rs. 25 shall be credited towards the first year's annual fee payable by the institution.

(3) The Governor General in Council may withdraw permanently or temporarily recognition accorded to an institution—

(*a*) from which the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*b*) which the Governor General in Council considers, after making such enquiry as he may deem necessary, not fit any longer to remain on the list of recognised institutions.

List of institutions recognised for the purpose of rule 22 (b) of the Auditor's Certificates Rules, 1932.

1. Batliboi's Accountancy Classes, 1-B, Old Post Office Street, Calcutta.
2. Government Commercial Institute, Hastings Street, Calcutta.
3. The George Telegraph Training Institute, 136, Bowbazar Street, Calcutta.

4. The Sydenham College of Commerce and Economics, Hornby Road, Bombay.
5. Davar's College of Commerce, 80, Esplanade Road, Bombay.
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9. The Andhra College of Commerce, Main Road. Rajahmundry.
10. The Northern India College of Commerce, Lalbagh, Lucknow.
11. The Coronation Commercial College, Bunder Road, Karachi.
12. The Nagpur College of Commerce, Mahal, Nagpur.

BOOKS RECOMMENDED FOR THE EXAMINATIONS.

LIST OF BOOKS RECOMMENDED FOR THE GUIDANCE OF CANDIDATES PREPARING FOR THE EXAMINATIONS HELD UNDER THE AUDITOR'S CERTIFICATES RULES, 1932.

The syllabus of the First Examination is laid down in Rule 24 and of the Final Examination in Rule 27 of the Auditor's Certificates Rules, 1932. No text books have been prescribed, but the following books are recommended for the guidance of candidates :—

First Examination.

GROUP I.—*Accountancy and Auditing*—

1. Book-keeping and Accounts by L. C. Cropper.
2. Elementary Book-keeping by Spicer and Pegler.
3. Principles of Auditing by F. R. de Paula. (First 8 Chapters only).
4. Rapid Calculations by A. H. Russell, or Mental Arithmetic for Schools and Training Colleges by F. L. Grant.

GROUP II.—*Mercantile Law, Company Law and General Commercial Knowledge*—

1. Students' Edition of Pollock and Mulla's Indian Contract and Sale of Goods Acts by D. F. Mulla and Balwantrao K. Desai.
2. Company Law by K. J. Rustomji or / The Indian Companies Act by J. S. Khergamvala, or / The Indian Companies Act by Majumder & Majumder. (up to Section 154 only, *i.e.*, Parts I to IV).
3. Modern Business Training and the Methods and Machinery of Business by J. K. Grebby and W. K. Scrivener.

Final Examination.

GROUP I.—*Advanced Accounting and Auditing*—

(1) Book-keeping and Accounts by Spicer and Pegler.
(2) Higher Book-keeping and Accounts by L. C. Cropper.
(3) Advanced Accounts by J. R. Batliboi.
(4) Company Accounts by Arthur Coles.
(5) Insurance Companies' Accounts by A. E. Sprague.
(6) Cost Accounts by L. W. Hawkins.
(7) Income Tax Manual.
(8) Guide to Income Tax Practice by J. R. Batliboi.
(9) Auditing by L. R. Dicksee.
(10) Auditors : Their duties and Responsibilities by W. Pixley.
(11) Audit Programmes by Spicer and Pegler.
(12) Report Writing by A. E. Cutforth.
(13) Stores Account and Stores Control by J. H. Burton.

GROUP II.—*Mercantile Law, Company Law and Economics*—

(1) Steven's Elements of Mercantile Law.

(2) Elements of Indian Mercantile Law by S. R. Davar.

(3) Negotiable Instruments Act by J. S. Khergamvala.

(4) The following bare Acts :

(*a*) Indian Arbitration Act, 1899.

(*b*) Presidency Towns Insolvency Act, 1909.

(*c*) Provincial Insolvency Act, 1920.

(*d*) The Indian Bills of Lading Act, 1856.

(*e*) Indian Electricity Act, 1910.

(*f*) Indian Trustees Act, 1866.

(*g*) Indian Trusts Act, 1882.

(*h*) Religious Endowments Act, 1863.

(*i*) Charitable Endowments Act, 1890.

(*j*) Charitable and Religious Trusts Act, 1920.

(5) Company Law by K. J. Rustomji, or
The Indian Companies Act by Majumder & Majumder.

(6) The following bare Acts :

(*a*) Indian Companies Act, 1913, with rules framed thereunder.

(*b*) Insurance Act, 1938 (IV of 1938).

(*c*) The Societies Registration Act, 1860.

(*d*) The Co-operative Societies Act, 1912 (also Provincial Acts).

(7) Wealth by Edwin Cannan.

(8) Indian Economics by G. B. Jathar and S. G. Beri.

(9) Economics for the General Reader by Henry Clay.

(10) Primer of Foreign Exchange by W. F. Spalding.

(11) Banking Law and Practice in India by M. L. Tannan.

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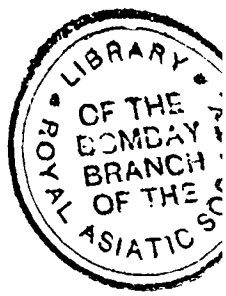
1940

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE



Register of Accountants and List of Registered Accountants entitled to train articled clerks and List of Holders of Restricted Certificates (corrected upto 1st July 1940) with Auditor's Certificates Rules, 1932 and Restricted Certificates Rules, 1932 (corrected up to the 30th November 1940).

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REGISTER OF ACCOUNTANTS

(as on the 1st July 1940)

REGISTER OF ACCOUNTANTS.

*Indicates the names of those Accountants who do not hold Auditor's Certificates.

†Indicates the names of members of the Indian Accountancy Board.

NOTE (*i*).—The date within brackets against a name is the date on which the Auditor's Certificate was originally granted.

NOTE (*ii*).—All accountants in the list whose names are not marked with (*) hold Auditor's Certificates valid until the 30th day of June 1941.

NOTE (*iii*).—The figure in the beginning of each name indicates the Enrolment Number of the Accountant.

ALPHABETICAL LIST.

502 ABDUL MANNAN, S., G.D.A., Churiwalan, Gali Jutewali, Delhi. (3-10-1935).

219 ABHYANKAR, Bhalchandra Chintaman, G.D.A., Messrs. B. C. Abhyankar & Co., 12A, Yusuf Building, Churchgate Street, Fort, Bombay. (1-4-1933).

213 ABHYANKAR, Govind Shridhar, B.A., G.D.A., Messrs. C. H. Sopariwalla & Co., 14, Hammam Street, Fort, Bombay. (28-3-1933).

82 ADARBAD, Rustom Naorojee, G.D.A., Merwan Building, 10, Uranwala Street, Grant Road, Off Railway Goods Yard, Bombay. (25-10-1932).

260 ADENWALLA, Nariman Dadabhoy, G.D.A., 418, Chotalal Bhuwan, Kalbadevi Road, Bombay. (1-4-1933).

592 AFZAL, Syed Ahmed, A.S.A.A., Messrs. Afzal, Banerjee & Co., Station Road, Patna. (22-6-1936).

501 AGARWAL, Narainlal, B.A., G.D.A., Messrs. Narainlal Agarwal & Co., Marwadi Chamber of Commerce Building, 226—230, Kalbadevi Road, Bombay, No. 2. (1-8-1935).

178 AILAWADI, Ramdas, G.D.A., Messrs. R. D. Ailawadi & Co., 58, New Cloth Market, Bunder Road, Karachi. (18-1-1933).

93 AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).

92 AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).

650 AIYAR, B. P. Jayarama, G.D.A., 12, Ramaswamy Street, Thyagarayanagar, Madras. (7-1-1937).

65 †AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10A, Jaffer Syrang Street, G. T., Madras. (12-1-1933).

728 AIYAR, Ramakrishna Venkatarama, Messrs. R. V. Aiyar & Co., 12, Dalhousie Square, Calcutta. (7-2-1938).

285 ALLBLESS, Rustomji Bejonji, G.D.A., Messrs. R. B. Allbless & Co., Western India House, Sir P. Mehta Road, Fort, Bombay. (23-4-1933).

571 AMAR NATH, B.Com., G.D.A., Messrs. A. N. Kapur & Co., 59, The Mall, Lahore. (21-4-1936).

155 AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (20-2-1933).

290 AMIN, Jashbhai Bavajibhai, G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (27-5-1933).

749 *ANAND, Oudh Narain, B.A., A.S.A.A., "Westcraft", West Avenue, Santa Cruz, Bombay.

581 ANANTHANARAYANA, Vajjhala, G.D.A., No. 22, Diwan Rama Iyenger Road, Vepery, Madras. (4-5-1936).

819 ANANTHANARAYANAN, Nurani Naganathan, 338, Dalhousie Street, Rangoon. (9-10-1939).

332 APTE, Gopal Dattatraya, B.A., G.D.A., New Kitab Building, Laxmi Road, Poona. (2-10-1933).

154 ARORA, Anoop Lal, G.D.A., 2, Beadon Road, Lahore. (14-12-1932).

412 ARTHUR, Robert Scott, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (2-8-1934).

241 ARUNAJATAI, Panchapakesa, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).

763 ASHAR, Girdharlal Popat, G.D.A., Ballarpur, District Chanda (C. P.). (4-8-1938).

786 ASHTON, John, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-2-1939).

802 ASLI, Pestonji Kuverji, B.Com., G.D.A., Gool Mahal, 10, Sleater Road, Grant Road, Bombay. (12-6-1939).

34 AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort, Bombay. (1-7-1932).

596 AVASIA, Hom Framji, G.D.A., Tardeo Terrace, Tardeo Road, Bombay, 7. (27-6-1936).

633 AYYAR, A. Ramaswamy, B.A., G.D.A., The New India Assurance Company, Ltd., 9, Clive Street, Calcutta. (11-11-1936).

627 AYYENGAR, Kuppuswami Ramakrishna, G.D.A., Sri Ramakrishna Buildings, Melur (Madura). (16-10-1936).

439 BABUR, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., 8, Noorbhoy Jafferji Buildings, Bunder Road, Karachi. (21-12-1934).

320 BAHRI, Dev Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (4-1-1934).

335 BAHRI, Parma Nand, G.D.A., Messrs. P. N. Bahri & Co., Dinanath Buildings, 14, The Mall, Lahore. (11-9-1933).

104 BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (25-8-1932).

673 BAJAN, Sorab Burjorji, B.Com., G.D.A., C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel, Bombay. (12-5-1937).

700 BALASUBRAMANIAN, G.. Rama Vilas, Tennore Road, Trichinopoly. (22-10-1937).

704 BAMBOAT, Minocher Nadirshaw, G.D.A., Banaji Building, Opp. Fatma Manzil, Forjet Street, Gowalia Tank, Bombay. (1-4-1938).

491 BANDYOPADHYAY, Hiran Kumar, B.A., G.D.A., 12, Old Post Office Street, Calcutta. (25-6-1935).

386 BANDYOPADHYAY, Kaliprasanna, M.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (2-4-1934).

210 BANDYOPADHYAY, Sachindra Nath, M.A., B.Com., G.D.A., Messrs. Banerjea, Roy Choudhury & Co., 10, Old Post Office Street, Calcutta. (28-2-1933).

552 BANERJEE, Drirendra Nath, F.S.A.A., Messrs. Afzal, Banerjee & Co., 22, Canning Street, Calcutta. (3-3-1936).

662 BANERJEE, Profulla Sankar, B.Sc., G.D.A., 8|6B, Cornfield Road, P. O. Ballygunge, Calcutta. (6-4-1937).

787 BANERJI, Asoka Prokash, G.A.D., Pir Jalil, Lucknow. (6-2-1939).

733 BARDHAN, Pares Chandra, B.Com., G.D.A., Messrs. P. C. Bardhan & Co., Gooptu Mansions, 84|A, Clive Street, Calcutta. (3-3-1938).

599 BARIA, Kaikhushru Eduljee, B.Com., G.D.A., A.S.A.A., Cooper Building, 617-B, Dhobi Talao, Bombay, 2. (10-7-1936).

461 BARNES, Harry Leslie, A.C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (16-5-1936).

413 BASU, Amulya Chandra, B.Com., B.L., G.D.A., Messrs. A. Basu & Co., 12, Vidyasagar Street, Calcutta. (23-8-1934).

729 BASU, Debabrata, B.Sc., C.A., A.S.A.A., Messrs. D. Basu & Co., 10, Old Post Office Street, Calcutta. (1-4-1938).

89 BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., 4, Hastings Street, Calcutta. (1-4-1933).

473 BASU, Manindranath, B.Sc., G.D.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1935).

634 BASU, Panchanan, B.Com., Chittaranjan Colony, Dum Dum. (12-11-1936).

176 BASU, Prohlad Chandra, B.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (18-1-1933).

672 BASU, Prodyot Kumar, B.Sc., A.S.A.A., 14, Clive Street, Calcutta. (8-5-1937).

829 BASU, Sachindra Kumar, B.A. (Hons.), B.L., c|o Messrs. G. Basu & Co., 4, Hastings Street, Calcutta. (9-12-1939).

518 BASU, Sisir Kumar, B.A., A.S.A.A., Messrs. S. K. Basu & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (7-11-1935).

111 BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

32 BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Purohit, Maneckjee Wadia Building, 125, Mahatama Gandhi, Fort, Bombay. (1-4-1933).

41 *BATLIBOI, Sorab Rustamji, F.S.A.A., 173, Park Street, P. O. Circus, Calcutta.

762 BHAGVAT, Moreshwar Nilkanth, G.D.A., Dinkara Buildings, Burn Bastion Road, Delhi. (1-8-1938).

761 BHAGWAT, Pandurang Gangadhar, G.D.A., Messrs. P. G. Bhagwat & Co., Commissariat Buildings, Hornby Road, Fort, Bombay. (1-4-1933).

436 BHAGWAT, Raghunath Bhaskar, G.D.A., Messrs. R. B. Bhagwat & Co., Gangavesa, Kolhapur. (17-1-1935).

431 BHANDARI, Prakash Nath, B.A., B.Com. (Lond.), A.C.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road, Lahore. (1-7-1936).

249 BHARGAVA, Gauri Shankar, "Phool Niwas", Civil Lines, Ajmer. (1-7-1937).

795 BHARUCHA, Jamshed Dhunjishaw, G.D.A., c|o British Overseas Airways Corporation, Victoria House, Calcutta. (12-4-1939).

522 BHARUCHA, Kavas Dosabhai, G.D.A., Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar, Bombay. (6-12-1935).

248 BHARUCHA, Ratansha Shapurji, G.D.A., Jehangir Mansion, 1st Marine Lines, Bombay. (28-3-1933).

516 BHARUCHA, Sorab Khurshedji, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (7-11-1935).

817 BHAT, Gopalkrishna, Madhavrao, G.D.A., Narayandas Mansion, 4th Floor, Opposite Venkateshwar Temple, 71, Fanaswadi, Bombay. (2-10-1939).

791 BHATIA, Amar Nath, Messrs. A. N. Bhatia & Co., Central Bank Building, Lahore. (1-4-1939).

732 BHATIA, Avtar Singh, B.Com., Messrs. P. N. S. Aiyar & Co., Burn Bastion Road, Delhi. (3-3-1938).

752 BHATIA, Dev Raj, B.Com., G.D.A., Messrs. D. Bhatia & Co., 34, The Mall, Lahore. (18-6-1938).

561 BHATIA, Prithvi Nath, B.Com., A.S.A.A., Messrs. Chatrath, Bhandari & Co., Mahmudabad Mansions, The Mall, Hazratganj, Lucknow. (1-4-1936).

798 BHATT, Balubhai Pranshankar, G.D.A., Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market, Bombay, No. 2. (8-5-1939).

813 BHATT, Devshanker Nagji, G.D.A., c|o The Motipur Sugar Factory, Ltd., P. O. Motipur, District Muzaffarpur, Bihar, B. & N. W. Railway. (26-8-1939).

123 BHATT, Dinubhai Labhshanker, G.D.A., Messrs. Dinubhai & Co., 65, Esplanade Road, Fort, Bombay. (25-10-1932).

800 BHATT, Labhshanker Gaurishanker, G.D.A., Patel Bhavan, Barnes Street, Karachi. (19-5-1939).

90 BHATT, Laxmishanker Harjiwan, G.D.A., The Bombay Port Trust Employees' Co-operative Credit Society, Ltd., Ballard Road, Fort, Bombay, 1. (25-10-1932).

350 BHATT, Mohanlal Jagjivan, G.D.A., Badrikashram, 4th Floor, Khetwadi, 2nd Line, Bombay 4. (19-12-1933).

597 BHATTACHARYEA, Kalinarayan, B.Sc., G.D.A., 59/C, Pratapaditya Road, P. O. Kalighat, Calcutta. (27-6-1936).

508 BHATTY, Ishwar Singh, G.D.A., Messrs. Sodhbans & Co., Commercial Buildings, The Mall, Cawnpore. (26-9-1935).

30 BILIMORIA, Bapuji Burjorji, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

379 BILLIMORIA, Bhicajee Shapoorji, A.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (11-4-1934).

1 †BILLIMORIA, Sir Shapoorjee Bomonjee, M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

426 BINDON, Sydney Albert, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (2-11-1934).

360 BIRDY, Bejonji Dinshawji, B.Com., G.D.A., Messrs. Batliboi and Purohit, Maneckji Wadia Building, 125, Mahatma Gandhi Road, Fort, Bombay. (9-11-1933).

784 BLENKINSOP, Norman, C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (14-1-1939).

630 BOHRA, Mahomedbhoy Rasulbhoy, B.Com., G.D.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (22-10-1936).

773 BOSE, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., c|o Messrs. R. B. Bose & Co., 9, Hastings Street, Calcutta. (23-11-1938).

735 BOSE, Sauransu, A.C.A., Auditor, Darjeeling Himalayan Rly. Co., Kurseong (Bengal). (3-3-1938).

348 BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., Andhra Insurance Buildings, Thambu Chetty Street, Madras. (27-11-1933).

789 BRAY, John Patrick, A.C.A., Messrs. A. F. Ferguson and Co., Allahabad Bank Buildings, Appollo Street, Bombay. (1-3-1939).

830 BURTON, Frederic Christopher, A.C.A., Messrs. A. F Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (9-12-1939).

698 BUTANI, Ram Hassasing, Messrs. R. H. Butani and Co., Dunolly Road, Karachi. (12-10-1937).

441 CAMA, Ardeshir Edulji, A.C.A., Mubarak Manzil, 50, Hughes Road, Bombay. (2-3-1935).

262 CAPTAIN, Hormusji Framji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-4-1933).

481 CHAKRAVARTI, Bibhutibhusan, B.Com., A.S.A.A., Messrs. Chakravarti, Choudhury & Co., 2, Church Lane, Calcutta. (16-5-1935).

206 CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., Katpatty, Barisal. (1-4-1933).

269 CHAKRAVARTI, Janardon Chandra, B.Com., G.D.A., Messrs. J. C. Chakravarti & Co., 29, Sadananda Road, Calcutta. (15-7-1933).

331 CHAKRAVARTY, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15, Clive Street, Calcutta. (11-11-1933).

841 CHAKRAVARTY, Kshitis Chandra, B.Com., B.L., G.D.A., Messrs. N. C. Chakravarty & Co., 12|1, Old Post Office Street, Calcutta. (16-2-1940).

193 CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 12|1, Old Post Office Street, Calcutta. (20-2-1933).

85 CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

482 CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., Kashmere Gate, Delhi. (16-5-1935).

494 CHAPMAN, Robert Geoffrey, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39, Lahore. (19-5-1936).

739 CHARNA, Bapuji Manchersha, G.D.A., Guzdar Street, Thakardwar Bombay. (28-4-1938).

209 CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road, Lahore. (30-3-1933).

837 CHATTERJE, Jatish Chandra, B.Sc., 7, Kailash Banerji Lane, P. O. Bally, Howrah, Calcutta. (22-1-1940).

258 CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee and Chatterjee, Lala Lajpat Rai Road, Benares. (1-4-1933).

603 CHATTERJEE, Debi Prosanna, A.S.A.A., 87, Lower Circular Road, Calcutta. (17-7-1936).

371 CHATTERJEE, Saral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (7-8-1934).

754 CHATTERJI, Guru Prosad, B.Sc., A.S.A.A., 25, Jatin Das Road, Post Office Kalighat, Calcutta. (20-6-1938).

590 CHATTERJI, Ramesh Chandra, B.Sc., B.L., G.D.A., 32, Huzuri Mull Lane, P. O. Entally, Calcutta. (8-6-1936).

512 CHATTERJI, Shyama Charan, B.Com., G.D.A., 15, Bentink Street, Calcutta. (24-10-1935).

539 CHATTOPADHYAY, Kumudbandhu, B.Sc., G.D.A., Calcutta Tramway's Co., Ltd., 7, Church Lane, Calcutta. (10-1-1936).

423 CHATURVEDI, Bishamber Nath, B.Com., G.D.A., Messrs. B. N. Chaturvedi & Co., Meston Road, Cawnpore. (26-10-1934).

50 CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12/1, Old Post Office Street, Calcutta. (14-12-1932).

437 CHETTY, Voora Jagannadham, G.D.A., 188, Govindappa Naick Street, George Town, Madras. (1-7-1935).

271 CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 2, Dayal Singh Mansions, Lahore. (5-4-1933).

641 CHOKRA, Vishwanath, B.A., Messrs. Dhanpatmal Diwanchand, Pydhonie, Bombay, 3. (11-12-1936).

840 CHOKSHI, Chinu Chimanlal, B.Com., 90-94, Sheikh Memon Street, Bombay. (16-2-1940).

707 CHOPRA, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A., Messrs. S. P. Chopra & Co., 14, Dinga Singh Buildings, The Mall, Lahore. (28-10-1937).

259 CHOUDHARY, Nanhelal Bhaiyalal, G.D.A., Messrs. Vaish Jain & Co., Clutterbuckganj, Near Bareilly. (1-4-1933).

339 CHOUDHURI, Birbhadra Chandra, 25|C, Bakulbagan Row, Bhowanipore, Calcutta. (26-9-1933).

612 CHOUDHURI, Nirendralal, B.Com., G.D.A., Messrs. N. Choudhury & Co., 2, Church Lane, Calcutta. (21-8-1936).

666 CHOUDHURY, Naresh Chandra, B.Sc., A.S.A.A., 26|C, Creek Row, Calcutta. (12-4-1937).

53 CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane, Calcutta. (14-12-1932).

555 CHOUDHURY, Sitesh Chandra, B.Sc., G.D.A., 1-B, Ram Hari Ghosh Lane, P. O., Amherst Street, Calcutta. (16-3-1936).

20 COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

515 CONTRACTOR, Huseni Mohammedally, B.Com., LL.B., G.D.A., Messrs. H. M. Contractor & Co., Merwan Building, Sir Phirozshah Mehta Road, Bombay. (1-11-1935).

681 COOPER, Adarji Nowroji, G.D.A., C/o S. D. Mistry, Esq., The Gujarat Spg. & Wvg. Mills Co., Ltd., Railwaypura, Ahmedabad. (1-7-1938).

353 CRAWSHAW, Joseph Sykes, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (26-10-1933).

484 CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (31-5-1935).

613 DADABHOY, Jal Nariman, A.S.A.A., c|o Tata Chemicals, Ltd., Bombay House, Bruce Street, Fort, Bombay. (23-8-1936).

659 DALAL, Champaklal Lalloobhai, G.D.A., "Kamla Bhuvan", 2, Pauleshwar Road, Vile-Parle, Bombay (1-4-1937).

505 DALAL, Nateverlal Chandulal, B.A., G.D.A., The Bank of India, Ltd., Branch Deptt., Fort, Bombay. (26-8-1935).

137 DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

103 †DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (25-8-1932).

609 DAMANIA, Ranchhoddas Varjivandas, B.Com., G.D.A., A.S.A.A., Chief Accountant, The Warden Insurance Co., Ltd., Ahmedabad. (14-8-1936).

842 DAMKEVALA, Hormazdiar Fredoon, A.S.A.A., Sultan Manzil, Chira Bazar, Bombay. (1-4-1940).

556 DANDEKER, Ganesh Mahadev, B.A., A.S.A.A., Messrs. M. K. Dandeker & Co., 16, Moor Street, Madras. (20-3-1936).

180 DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandekar & Co., 7, Parsi Church Street, Calcutta. (18-1-1933).

25 DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (5-8-1932).

263 DARUVALLA, Jal Cawasji, G.D.A., Hardinge House, Gowalia Tank Road, Bombay, No. 7. (1-4-1933).

38 DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square, East, Calcutta. (25-10-1932).

27 DAS, Jyotish Chandra, B.Sc. (U. S. A.), 4, Tilak Road, Calcutta. (1-7-1932).

175 DAS, Narendra Nath, B.Sc., G.D.A., Messrs. N. N. Das & Co., 8/2, Hastings Street, Calcutta. (20-3-1933).

460 DAS, Santosh Kumar, B.Sc., G.D.A., Messrs. Das & Majumdar, 8, Dalhousie Square, Calcutta. (4-3-1935).

721 DAS, T. Venkata, B.A., G.D.A., Satyanarayanapuram, Bezwada. (24-12-1937).

186 DAS GUPTA, Anil Chandra, B.A., G.D.A., Messrs. A. C. Das Gupta & Co., 12, Old Post Office Street, Calcutta. (23-3-1933).

308 DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. B. N. Das Gupta & Co., New Civil Lines, Lucknow. (27-5-1933).

852 DAS GUPTA, Kumudranjan, B.Com., P. 164, Lansdown Road Extension, P. O. Kalighat, Calcutta. (29-6-1940).

848 DAS GUPTA, Promatha Nath, B.A., G.D.A., Gauhati (Assam). (2-5-1940).

724 DAS GUPTA, Sailendra Nath, B.Sc., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (24-1-1938).

48 †DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).

775 DATTA, Jyotis Chandra, A.C.A., 121, Rashbehari Avenue, Calcutta. (23-11-1938).

543 DATTA, Kalyan Kumar, B.Sc., A.S.A.A., Messrs. K. K. Datta & Co., 95/1, Garpar Road, Calcutta. (14-1-1936).

677 DATTA, Satyaranjan, B.Sc., G.D.A., C|o S. K. Day, Esq., ' Queen's Mansions ', 30, Elgin Road, Calcutta. (2-6-1937).

418 DATTA, Surendra Nath, B.Com., G.D.A., Messrs. S. N. Datta & Co., 94, Chittaranjan Avenue, Calcutta. (10-10-1934).

306 DAVAR, Dorab Rustomji, G.D.A., F.S.A.A., Messrs. Cornelius & Davar, 80, Esplanade Road, Fort, Bombay. (26-6-1933).

228 DAVAR, Maneck Ardeshir, M.A., LL.B., F.S.A.A., Messrs. Maneck A. Dawar & Co., 100, Clive Street, Calcutta. (1-4-1933).

67 DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street, Rangoon. (1-4-1933).

176 DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118—120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

696 DAY, Birendra Kumar, Messrs. Day & Co., 20 Maharshi Debendra Road, Calcutta. (24-9-1937).

114 DAY, Subodh Kumar, A.S.A.A., 86, Chowringhee Road, Calcutta. (17-12-1932).

26 DEB, Malay Kumar, B.Sc., G.D.A., 8/2, Hastings Street, 1st Floor, Rooms No. 21 & 22, Calcutta. (12-1-1933).

377 DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).

192 DESAI, Jal Temulji, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (20-2-1933).

769 DESAI, Mahendra Jamiatram, B.A., LL.B., G.D.A., Messrs. Lakhia Desai and Company, Chaturbhuj Bhuvan, Gandhi Road, Ahmedabad. (6-9-1938).

843 DESAI, Nanubhai Jogibhai, 49-51, Modi Street, Fort, Bombay. (1-4-1940).

131 †DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort, Bombay. (25-11-1932).

771 DESHPANDE, Anant Venkatesh, A.S.A.A., Kermani Building, 4th Floor, Junction of Hornby and Sir Phirozshaw Mehta Roads, Fort, Bombay. (1-10-1938).

361 DESHPANDE, Vaman Hari, G.D.A., Messrs. Batliboi & Purohit Maneckji Wadia Building, 125, Mahatma Gandhi Road, Fort, Bombay. (16-11-1933).

824 DEY, Mon Mohon, B.Com., A.S.A.A., Assistant Accountant, The Calcutta Electric Supply Corporation, Ltd., Victoria House, Calcutta. (2-11-1939).

605 DHAGE, Venkatrao Krishnaji, G.D.A., Messrs. V. K. Dhage & Co., Podar Chambers, Parsi Bazar Street, Fort, Bombay. (20-7-1936).

684 DHANBHOORA, Kawas Jehangirji, Messrs. Mehta, Dhanbhoora and Co., Ali Chambers, 4th Floor, Medows Street, Fort, Bombay. (8-7-1937).

822 DHANYAKUMAR, S., G.D.A., Yegambaram Pillai Street, Wellington Market Post, Nilgiris. (25-10-1939).

540 DHARMASANKARAN, R., G.D.A., High Road, Tinnevelly Junction. (13-1-1936).

572 DHAWAN, Anand Prakash, A.S.A.A., 71, The Mall, Lahore. (21-4-1936).

303 DIGARIA, Rustomji Dossabhai, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Pherozeshah Mehta Road, Fort, Bombay. (22-5-1933).

84 DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

279 DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903-B, Sadashiv Peth, Poona City. (15-4-1933).

325 DOCTOR, Darashaw Sorabji, B.Com., G.D.A., Hashim Building, 38, Churchgate Street, Fort, Bombay. (13-7-1933).

759 DOODHMAL, Rusi Cooverji, Empire Terrace, Lamington Road, Grant Road, Bombay. (18-7-1938).

293 DOOMASIA, Dorabshaw Ardeshir, G.D.A., Messrs. D. A. Doomasia & Co., 80, Esplanade Road, Fort, Bombay. (8-5-1933).

660 DORAISWAMY, A. R., G.D.A., Main Road, Shevapet, Salem. (1-4-1937).

629 DORDI, Phiroz Ardeshir, G.D.A., Block No. 16/3, Rustom Baug, Victoria Road, Byculla, Post Mazgaon, Bombay. (19-10-1936).

593 DOSHI, Jagmohandas Keshavji, B.Com., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (22-6-1936).

565 DOTIWALLA, Jal Muncherji, G.D.A., Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort, Bombay. (6-4-1936).

477 DUTT, Matilal, B.Com., G.D.A., Mymensingh (Bengal). (13-6-1935).

101 DUTT, Ronendra Nath, M.A., LL.B., A.C.A., Raj Darbhanga, Darbhanga. (1-4-1933).

233 †DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 98/4, Clive Street, Calcutta. (20-3-1933).

583 EASSON, John Whitton, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (1-7-1937).

365 ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (30-4-1934).

100 ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).

831 FARNFIELD, John Anthony, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (9-12-1939).

570 FETTES, Kenneth Richard, C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (17-4-1936).

147 FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (1-4-1933).

807 GADRE, Keshav Shankar, G.D.A., 252|4, " Sadashiv Niwas ", Near Peru Gate, Sadashiv Peth, Poona (2). (26-7-1939).

676 GADRE, Maheshwar Janardan, G.D.A., Messrs. Maheshwar Gadre & Co., Itwari, Nagpur City. (25-5-1937).

495 GAGWANI, Padamsi Haridas, G.D.A., Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (5-7-1935).

675 GAI, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet, Madras. (22-5-1937).

394 GANAPATHY, Nilakanta Iyer, B.A., G.D.A., Messrs. Kuppuswamy and Ganapathy, 113, Armenian Street, Madras. (4-6-1934).

238 GANAPATHY, Tirumandangudi Visvanatha, G.D.A., C|o Dr. T. V. S. Sastri, Tennore, Trichinopoly. (20-3-1933).

66 GANAPATI IYER, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Karungalpalayam Extension, Erode. (20-2-1933).

307 *GANDHI, Jeyshanker Amritlal, B.Com., G.D.A., Krishna Society, Ellis Bridge, Ahmedabad.

591 GANDHI, Minoo Naoroji, G.D.A., Bachan Manar, Plot No. 599, Matunga. Bombay. (8-6-1936).

301 GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street, Rangoon. (20-5-1933).

125 GANGULI, Debendra Nath, Messrs. Ganguli Mukherjee & Co., 20, Strand Road, Calcutta. (1-4-1933).

115 GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., " Gargieya Niwas ", Beawar. (1-4-1933).

187 GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (20-1-1933).

292 GHOSH, Anil Kumar, G.D.A., 10, Old Post Office Street, Calcutta. (29-4-1933).

401 GHOSH, Jitendra Kishore, B.Com., G.D.A., Messrs. J. K. Ghosh & Co., 98|4, Clive Street, Calcutta. (16-6-1934).

267 GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (3-4-1933).

314 GHOSH, Siddhartha Kumar, B.Sc., F.S.A.A., 10, Old Post Office Street, Calcutta. (13-6-1933).

687 GHOSH, Sudhir Kumar, G.D.A., " Dipali ", Waddell Road, Darjeeling. (26-7-1937).

503 GIDWANI, Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., Safe Deposit Chambers, Dunolly Road, Karachi. (1-6-1936).

224 GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).

164 GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town, Madras. (18-1-1933).

808 GOEL, Vishwa Nath, B.A. Com., Connaught Circus, Opp. Fire Brigade, New Delhi. (3-8-1939).

425 GOODWIN, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

727 GOPALACHARY, Krishnaswamy, B.A., C|o Messrs. William Jacks & Co., Ltd., 37, Second Line Beach, Madras. (5-2-1938).

159 GOPALAIYER, Kangayam Venkatanarayanaiyer, B.A., G.D.A., 14/123, Raja Street, Coimbatore. (18-1-1933).

252 GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 20, Thambu Chetty Street, George Town, Madras. (1-4-1933).

748 GORAWARA, Atam Prakash, G.D.A., C|o Messrs. Shiv Prasad Banarsi Das, Sugar Mills, Bijnore. (26-5-1938).

544 GORDON, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (15-1-1936).

410 GOSWAMI, Jotish Chandra, B.Com., G.D.A., 68B, Ananda Palit Road, Entally, Calcutta. (30-7-1934).

588 GOVINDA RAJAN, Anekal Rameswamy Iyengar, G.D.A., Messrs. C. C. Reddy & Co., Bellary. (19-5-1936).

521 GRACIAS, Joseph Constant, G.D.A., Accountant, Administrator General, Bombay, Old Customs House Road, Bombay. (4-12-1935).

456 GRAY, Hugh Percival, C.A., Dibru-Sadiya Railway, Agent's Office, Dibrugarh (Assam). (25-2-1935).

116 GUBBI, Nagoo Srinivas, G.D.A., Messrs. N. S. Gubbi & Co., Fort Chambers, Hamam Street, Fort, Bombay. (20-3-1933).

743 GUHA, Bani Kanta, B.A., 10, Indra Roy Road, Bhowanipur, Calcutta. (13-5-1938).

244 GUHA, Biswaranjan, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (24-3-1933).

568 GUHA, Brajes Chandra, B.Com., Messrs. B. Guha & Co., 5 & 6, Hare Street, Calcutta. (17-4-1936).

584 GUHA, Pratul Chandra, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (8-5-1936).

694 GUHA, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., Messrs. S. C. Guha & Co., E.14/1, Elgin Mansion, 133, Dharamtolla Street, Calcutta. (9-9-1937).

527 GUHA, Sudhir Chandra, B.A., G.D.A., Messrs. Chakravarti Ghosh, Guha and Co., Commercial House, 15, Clive Street, Calcutta. (4-5-1936).

351 GUHA ROY, Dhirendra Nath, M.A., A.S.A.A., 8, Dalhousie Square, East, Calcutta. (23-10-1933).

844 GULATI, Mulk Raj, B.Com., G.D.A., Hotu Singh Road, Lahore. (1-4-1940).

737 GUPTA, Abani Bandhu, B.Sc., LL.B., A.C.A., Messrs. Gupta & Mitra, Windsor House, Mission Row Extension, Calcutta. (6-4-1938).

274 GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., " Svarnasan ", P. O. Bankipore, Patna. (29-5-1933).

479 GUPTA, Jitendra Nath, B.A., G.D.A., P. O. Baranagore, Distt. 24-Parganas (Bengal). (16-5-1935).

169 GUPTA Jogendranath, M.A. (Com.), B.L., G.D.A., P. 314|1-A., Southern Avenue, Calcutta. (18-1-1933).

342 GUPTA, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15/134, Civil Lines, Cawnpore. (2-10-1933).

624 GUPTA, Pravas Chandra, B.Sc., G.D.A., 55, Sree Gopal Mullick Lane, Calcutta. (5-10-1936).

226 GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Chandni Chowk, Delhi. (1-4-1933).

151 GUPTA, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar, Agra. (14-12-1932).

10 GURPAL SINGH, A.S.A.A., Katra Ahluwalia, Amritsar. (30-8-1932).

734 GUTGUTIA, Kashinath, B.Com., A.S.A.A., Messrs. Gutgutia & Singhi, 1/B, Old Post Office Street, Calcutta. (3-3-1938).

376 GUZDAR, Dinshaw Pesi, A.C.A., Oriental Government Security Life Assurance Co., Oriental Buildings, Esplanade Road, Bombay. (8-3-1934).

444 HALDAR, Nagendra Nath, B.Sc., A.C.A., Kulti, Distt. Burdwan, E. I. Rly. (1-7-1936).

29 HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (30-8-1932).

667 HAQUE, Mohammad Ekramul, Lall Khan Dargah, Bhagalpore City. (22-6-1937).

296 HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (25-9-1933).

288 HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., "Padmalaya", Telegu Brahmin Street, Coimbatore. (25-4-1933).

526 HARIHARAN, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla, Mysore. (9-12-1935).

509 HARTLEY, Kenneth John Harold, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (18-5-1936).

792 HAWORTH, Philip Cunningham, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (4-4-1939).

173 HEASMAN, Leslie George, A.C.A., P. O., Solan Brewery, Simla Hills. (22-3-1933).

45 HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail, Mangalore. (1-8-1932).

5 HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (20-2-1933).

133 HUTCHINSON, William, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

135 ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

424 ITALIA, Hormasji Pirojsha, G.D.A., Messrs. Habib & Co., Patharia Palace, Mohamed Ali Road, Bombay, 3. (29-6-1935).

184 IRANI, Zal Rustam, A.C.A., 19-A, Alipore Road, Delhi. (1-4-1933).

703 IYER, T. R. Kalyanarama, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Karaikudi (Ramnad District). (26-10-1937).

702 JAGADISAN, U. P., G.D.A., Messrs. Nataraja Iyer and Co., Kingsway, Secunderabad. (26-10-1937).

549 JAGANNATH, Curpoor Varadachari, G.D.A., C|o. Messrs. D. Roy & Co., Kashmere Gate, Delhi. (20-2-1936).

236 JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", R. S. Puram, Coimbatore. (20-3-1933).

172 JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (20-2-1933).

806 Jain, Des Raj, B.A., A.S.A.A., A.C.A., Messrs. D. Jain & Co., 30, Lakshmi Mansions, The Mall, Lahore. (18-7-1939).

725 JAIN, Nem Chand, B.Com., 37, Thaterwara Street, Meerut City. (27-1-1938).

420 JAIN, Thakur Das, G.D.A., Messrs. Vaish, Jain & Co., 161, Civil Lines, Cawnpore. (4-10-1934).

363 JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj, Allahabad. (11-12-1933).

643 JALUNDHWALA, Ramanlal Chhotalal, B.Com., A.S.A.A., c/o The Scindia Steam Navigation Co., Ltd., " Scindia House ", Dougall Road, Ballard Estate, Bombay. (14-2-1936).

636 JAMBUNATHAN, A. N., G.D.A., No. 186, Devaraja Mudali Street, Park Town, Madras. (24-11-1936).

705 JASAVALA, Dosabhoy Jamshedji, Valanda's Haveli, Gandhi Road, Ahmedabad. (28-10-1937).

83 JASSOOBHOY, Hormâsji Dinshaw, Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).

364 JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., " Mangala Vilas ", Karungalpalayam Extension, Erode. (1-4-1934).

827 JAYARAMAN, Ramchandra, B.Com., c|o Messrs. Price Waterhouse Peat & Co., B.-4, Clive Buildings, Calcutta. (4-12-1939).

278 JHA, Laxman Bala, B.Com., G.D.A., 84, Upper Chitpur Road, Calcutta. (15-4-1933).

199 JOG, Bhaskar Damodar, B.A., G.D.A., Assistant Income-Tax Officer, Company's Circle, Central Govt. Buildings, Queen's Road, Bombay. (20-2-1933).

130 JOHN, Kola, G.D.A., Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore, Madras. (25-11-1932).

517 JOKHAKAR, Bhalchandra Dalpatram, B.Com., G.D.A., Messrs. B. D. Jokhakar and Co., 14, Hamam Street, Fort, Bombay. (7-11-1935).

305 *JOLLY, William, M.A., A.C.A., Office of the Chief Auditor and Accountant, M. & S. M. Railway, Madras.

832 JOSHI, Dattatraya Damodar, G.D.A., c|o D. D. Joshi & Co., 83, Navi Peth, Sholapur. (9-12-1939).

270 JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town, Madras. (3-4-1933).

796 JOSHI, Karsondas Ratanshi, Scindia Steam Navigation Co., Ltd., Agents, The Scindia Steamship (Burma), Ltd., Rangoon. (15-4-1939).

283 JOSHI, Vasantrai Bhavanishanker, G.D.A., Secretary, The Kawempe Cotton Co., Ltd., P. O. Box No. 118, Kampala, Uganda (British East Africa). (28-6-1933).

686 JUST, Arnold Hartman, A.C.A., Messrs. Price, Waterhouse, Peat and Co., B-4, Clive Buildings, Calcutta. (6-4-1938).

287 KABRAJI, Dosabhoy Hiraji, B.A., G.D.A., A.S.A.A., " Earl's Court ", 205, Marine Drive, Bombay. (23-4-1933).

834 KALE, Purushottam Vinayak, B.A., LL.B., Messrs. Sorab S. Engineer & Co., 38, Hornby Road, Fort, Bombay. (8-12-1939).

468 KALISWARAN, S. ' Arkay House ', Tank Road, Nungambakkam, Madras. (1-4-1935).

851 KALYANASUNDARAM, P., G.D.A., 4, Bhagavantam Gupta Street, Thyagarayanagar, Madras. (25-6-1940).

818 KALYANIVALA, Navoroji Rustamji, B.Com., G.D.A., A.S.A.A., Canteen Contractors Syndicate Ltd., Oriental Building, McLeod Road, Karachi. (2-10-1939).

820 KAMAT, Shamrao Damodar, G.D.A., Accountant, Ahmedabad Electricity Co., Ltd., Shahpur Road, Ahmedabad. (16-10-1939).

124 KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street, Rajahmundry. (24-2-1933).

327 KANGA, Jamshed Rustomji, G.D.A., Income-Tax Office, Central Govt. Building, Queen's Road, Bombay. (13-7-1933).

470 KAPADIA, Framroze Pestonji, G.D.A., Aga Khan Building, Dalal Street, Fort, Bombay. (1-4-1935).

202 KAPADIA, Gopaldas Padamsey. B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (1-4-1933).

740 KAPADIA. Gordhandas Morarji, G.D.A., Messrs. G. M. Kapadia & Co., Tamarind House, Tamarind Lane, Fort, Bombay. (2-5-1938).

767 KAPUR, Arjan Das, Messrs. A. D. Kapur and Co., Dinkara Building, Burn Bastion Road, Delhi. (26-8-1938).

268 KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 14, Cooper Road, Lahore. (3-6-1933).

189 KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (1-4-1933).

322 KARANTH, Rama Krishna, G.D.A., 61, Sir Pherozeshah Mehta Road, Fort, Bombay. (7-7-1933).

218 *KARMARKER, Narayan Dattatrya, G.D.A., Additional Special Auditor, Co-operative Societies, Bombay.

803 KETKAR, Chintaman Laxman, G.D.A., Harganga Mahal, Tram Junction, Dadar, Bombay. (17-6-1939).

638 KEWALRAMANEY, Assandas Gurdassing, G.D.A., E|2, Sahtipur, Karachi (Sadar). (27-11-1936).

525 KHANDELWAL, Hari Prasad, B.Com. (London), A.C.A., Messrs. H. P. Khandelwal & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (7-12-1935).

760 KHANNA, Kala Ram, Messrs. Kala Ram Khanna and Co., 30, Chamberlain Road, Lahore. (29-7-1938).

713 KHANNA. Krishan Gopal, B.A., G.D.A., Messrs. K. G. Khanna & Co., Mackeson Road, Rawalpindi. (2-12-1937).

132 KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (1-4-1933).

718 KHANNA, Padam Lal, A.C.A., Bannu Cantonment. (16-12-1937).

472 KHANNA, Vishan Datt, G.D.A., Messrs. Khanna & Khosla, 9, Beadon Road, Lahore. (1-4-1935).

54 KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort, Bombay. (14-12-1932).

723 KHARE, Ganesh Trimbak, G.D.A., Assistant, Messrs. Sharp and Tannan, Bank of Baroda Buildings, Apollo Street, Bombay. (30-6-1939).

162 KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (23-3-1933).

142 KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Neptune Building, Hornby Road, Fort, Bombay. (1-4-1933).

826 KHARWANDIKAR, Shankar Vishnu, B.Com., G.D.A., 304, Girgaon Road, Bombay 2. (21-11-1939).

833 KHESHWALLA, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort, Bombay. (25-9-1933).

282 KHINDRIA, Sohan Lal, G.D.A., Assistant Accounts Officer, P. W. D., Electricity Branch, Abbot Road, Lahore. (19-6-1933).

620 KHOSLA, Balram, B.A., G.D.A., 9, Beadon Road, Lahore. (26-9-1936).

19 KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudass Street, Park Town, Madras. (30-8-1932).

422 KRISHNAMACHARI, Madumbai Rajagopala, G.D.A., Internal Auditor, O. & R. Rly. Employees' Co-operative Credit Society, Ltd., E. I. Rly., General Offices, Hazratgunj, Lucknow. (15-10-1934).

432 KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A., The All-India United Assurance Company, Limited, Hazratganj, Lucknow. (5-12-1934).

462 KRISHNAMOORTHY, M.R., B.A., G.D.A., 3, Natarajapuram Street, Madura. (18-3-1935).

689 KRISHNAMOORTHY, S., G.D.A., 8, West Kadalangudi Street, Kumbakonam (S. India). (4-8-1937).

679 KRISHNAMOORTHY, Sivar, 94, Srinivasapuram, Coimbatore. (7-6-1937).

475 KRISHNAMURTHI, Anantha, G.D.A., 4, Kondi Chetty Street, G. T., Madras. (19-6-1936).

110 KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., 33, Angappa Naicken Street, G. T., Madras. (17-12-1932).

99 KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan and Jog, Neptune Building, 166, Hornby Road, Fort, Bombay. (25-8-1932).

68 KRISHNA RAO, Kopalley, G.D.A., Cocanada. (25-10-1932).

389 KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street, Saidapet, Chingleput Distt. (16-4-1934).

235 KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, 5, Sambasivan Street, Thyagarayanagar, Madras. (20-3-1933).

586 KRISHNASWAMI, Varadhachari, Messrs. Raman & Sarma, 44, Lingha Chetty Street, George Town, Madras. (11-5-1936).

338 KSHIRSAGAR, Kanooba Srikrishna, G.D.A., Messrs. Batliboi & Purohit, Maneckji Wadia Building, 125, Mahatma Gandhi Road, Fort, Bombay. (21-9-1937).

530 KULKARNI, Datto Bhaurao, G.D.A., Messrs. D. B. Kulkarni & Co., Belgaum. (27-12-1935).

55 KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Building, Sir Pherozeshah Mehta Road, Fort, Bombay. (14-12-1932).

217 KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., 134, Mount Road, Madras. (1-4-1933).

43 KUNDU, Balai Chand, B.Sc., G.D.A., P.-19, Kambuliatollah, Calcutta. (27-3-1933).

185 †KUNJITHA PATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., Messrs. Patham & Patham, 25-A, Thambu Chetty Street, Madras. (1-4-1933).

343 KUPPUSWAMAYYA, Yanamandram, G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffar Syrang Street, G. P. O., Madras. (2-10-1933).

755 KUPPUSWAMI, S., B.A., G.D.A., Messrs. M. N. Sambamurthi & Co., 30, Maharanombu Agraharam, Karaikudi (South India). (29-6-1938).

359 KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, 113, Armenian Street, Madras. (11-12-1933).

847 LAHA, Sudhir Chandra, M.Sc., C|o Calcutta Commercial Syndicate, 3|1, Mangoe Lane, Calcutta. (27-4-1940).

670 LAKHIA, Chandraprasad Ratilal, B.Com., G.D.A., Messrs. Lakhia Desai & Co., Chaturbhuj Bhuvan, Gandhi Road, Ahmedabad. (6-5-1937).

761 LAKSHMAIAH, Chimakurti Venkata, G.D.A., Messrs. Ch. V. Lakshmaiah & Co., Guntur. (1-8-1938).

148 LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Arcot Sreenivasachary Street, Bangalore City. (1-4-1933).

18 LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Appollo Street, Fort, Bombay. (14-12-1932).

678 LOGANATHAN, Congeevaram Ratnavelu, G.D.A., 64, Varda Muthiappa Street, G. T., Madras. (7-6-1937).

823 MADAN, Jamshed Burjor, A.S.A.A., 40, Ballygunge Circular Road, Calcutta. (25-10-1939).

108 MADHUSUDHANA RAO, Kambhammettu, G.D.A., Messrs. Madhusudhana Rao & Co., Ellore. (31-8-1932).

33 MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (1-7-1932).

738 MAHADEVA IYER, Tarakad Subramania, G.D.A., 28, Pilliar Kovil Street, Triplicane, Madras. (11-4-1938).

594 MAHADEVAN, Vedam, G.D.A., Messrs. V. Mahadev & Co., Subedarpet, Nellore. (27-6-1936).

416 MAHALINGAM, Vaidyanatha, G.D.A., C|o Methodist Mission, Medak, Nizam's Dominions, *via* Akanapett, N. S. Ry. (1-10-1934).

70 MAITRA, Phanindra Bhusan, B.Com., G.D.A., Messrs. P. B. Maitra & Co., P. O. Bankipore, Patna. (1-8-1932).

849 MAJUMDAR, Hirendra Mohan, M.Sc., B.L., A.S.A.A., C|o. Messrs. H. M. Majumdar & Co., 8, Old Post Office Street, Calcutta. (17-6-1940).

699 MAJUMDAR, Nilratan, B.Sc., G.D.A., 65|2, Mirzapore Street, Calcutta. (22-10-1937).

455 MAJUMDAR, Upendra Chandra, B.Sc., G.D.A., Messrs. Das and Majumdar, 8, Dalhousie Square, Calcutta. (20-2-1935).

129 MAJUMDER, Narendra Kumar, M.A., G.D.A., Registrar of Joint Stock Companies, Bengal, 3, Government Place, West, Calcutta. (20-2-1933).

607 MAJUMDER, Rabindra Nath, B.Com., 7, Old Post Office Street, Calcutta. (8-8-1936).

408 MAJUMDER, Ramesh Chandra, B.Sc., G.D.A., 153, Dharmtalla Street, Calcutta. (21-7-1934).

793 MALHOTRA, Baldev Raj, B.Com. (London), A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (4-4-1939).

610 MALHOTRA, Khushhal Chand, Messrs. K. C. Malhotra & Co., 10, Nisbet Road, Lahore. (14-8-1936).

294 MALHOTRA, Puran Chand, A.S.A.A., Messrs. S. B. Billimoria & Co., 19, Dinga Singh Buildings, The Mall, Lahore. (1-6-1933).

250 MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-4-1933).

435 MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street, Secunderabad. (15-11-1934).

167 MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 5, Gandhi Nagar, Bangalore. (18-1-1933).

663 MANDRE, Dr. Subbarao Gnanobarao, B.A., Ph.D., A.S.A.A., C|o Messrs. S. G. Mandre & Co., Victoria Building, Parsi Bazar Street, Fort, Bombay. (7-4-1937).

710 *MANDVIWALLA, Nariman Ruttonji, A.S.A.A., Fern House, 13, Colaba Causeway, Bombay, 1.

152 MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway, Nagpur. (20-2-1933).

141 MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opp. Fuvara, Gandhi Road, Ahmedabad. (1-4-1933).

535 MARSHALL, Gordon Sheils Walker, C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (9-1-1936).

730 MASTER, Jehangir Bomanshah, 49, Parsi Colony, Karachi. (9-2-1938).

81 MASTER, Nariman Fakirji, A.S.A.A., 265, Bowbazar Street, Calcutta. (25-8-1932).

741 MATHEW, Kandathil Mathula, B.A., A.C.A., Assistant Controller of Accounts, Tata Iron and Steel Co., Limited, Jamshedpur. (4-5-1938).

604 MATHRUBUTHAM, Lalgudi Seshasayee, Messrs. Fraser & Ross, 17, Armenian Street, Madras. (20-7-1936).

757 MATHUR, Jagdish Chandra, 1003, Egerton Road, Delhi. (11-7-1938).

828 MAULIK, Jagat Bhandhu, B.Com., 1, Ashutosh Sil Lane, P. O. Amherst Street, Calcutta. (7-12-1939).

671 MAZUMDAR, Satis Chandra, B.A., G.D.A., 17|2, Jhamapukar Lane, Calcutta. (7-5-1937).

658 MEHENDALE, Bhaskar Anant, G.D.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (7-6-1939).

812 MEHER-HOMJI, Kaikhushroo Rustomji, G.D.A., "Hormuzd Mansion", Bai Motibai Street, Tardeo Road, Grant Road, Bombay. (23-8-1939).

746 MEHRA, Jagat Mohan, B.Com., Messrs. J. M. Mehra & Co., Mansa Ram Street, Chamberlain Road, Lahore. (26-5-1938).

222 †MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (1-4-1933).

524 MEHRA, Puranchand, Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia, Amritsar. (6-12-1935).

587 MEHTA, Balchand Maganlal, G.D.A., Messrs. B. M. Mehta & Co., 41, Medows Street, Fort, Bombay. (19-5-1936).

510 MEHTA, Bhaidas Manilal, G.D.A., Reid Road, Ahmedabad. (15-11-1935).

234 MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta Dhanbhoora & Co., Ali Chambers, 4th Floor, Medows Street, Fort, Bombay. (20-3-1933).

485 MEHTA, Pallonji Naswanji, A.S.A.A., Messrs. Rustomji N. Mehta & Co., 37, Hamam Street, Fort, Bombay. (1-10-1937).

59 MEHTA, Ramprasad Chimanlal, F.S.A.A., Jariwala Building Huges Road, Bombay, 7. (1-8-1932).

507 MEHTA, Ratanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, 35, Maldon House, Marine Lines, Bombay. (23-4-1936).

781 MELLEGATTI, Gopalkrishna Venkatesh, B.A., G.D.A., Messrs. G. V. Mellegatti & Co., Mangalwar Peth, Dharwar. (28-12-1938).

695 MENON, M. Krishnan Kutty, G.D.A., " Krishnan Nivas ", Bilathikulam Road, P. O. Eranhipalam, Calicut (Malabar). (13-9-1937).

579 MENON, Thrikandyur Karunakara, B.A., G.D.A., Messrs. T. K. Menon & Co., P. O. Puthiyara, Calicut (Malabar). (4-5-1936).

309 MERCHANT, Minocher Hiraji, G.D.A., Messrs. M. H. Merchant & Co., 14, Hamam Street, Fort, Bombay. (10-7-1933).

625 MINAKSHISUNDARAM, Tinnaneri Chinnaswami, B.A., G.D.A., 17-A, Armenian Street, Madras. (5-10-1936).

644 *MIRZA, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road, Camp, Aden.

809 MISTRY, Gustad Phirozshaw, Moon Light Buildings, 134, Church Gate, Reclamation, Fort, Bombay. (3-8-1939).

240 MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (1-4-1933).

14 MITCHELL, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

488 MITRA, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore, Calcutta. (1-7-1936).

645 MITRA, Dhirendra Krishna, G.D.A., Mithapore, Patna. (26-12-1936).

744 MITRA, Kasi Sanker. M.B.E., B.A., A.S.A.A., Secretary, Medical College Hospitals, 48, Raja Nobo Kissen's Street, Calcutta. (14-5-1938).

688 MITRA, Nirmal Kumar, B.A., G.D.A., 17, Convent Road, Entally, Calcutta. (26-7-1937).

398 MITRA, Pravat Kumar, B.Sc., A.S.A.A., Stephen House, Dalhousie Square, Calcutta. (10-7-1934).

497 MITRA, Sailendra Nath, B.Sc., B.Com. (Lond.), A.C.A., Messrs. Gupta and Mitra, Windsor House, Mission Row Extension, Calcutta. (10-7-1935).

349 MITRA, Sudhansu Kumar, B.Com., G.D.A., 1|6, Rupchand Mukherji Lane, Bhowanipur, Calcutta. (23-10-1933).

15 MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A, Clive Street, Calcutta. (1-7-1932).

60 MODI, Behramji Manekji, B.Com., F.S.A.A., Registrar of Joint Stock Companies, 10, Nicol Road, Ballard Estate, Bombay. (25-10-1932).

476 MODY, Nowroji Rustamji, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (13-4-1935).

182 MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh, Lucknow. (18-1-1933).

528 MOITRA, Debendra Lal, G.D.A., Messrs. Roy, Choudhary & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (14-12-1935).

356 MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (22-12-1933).

61 †MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (1-8-1932).

8 †MUKERJEE, Makhom Lall, Messrs. M. Mukherjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).

6 MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (Died on 11-7-1940).

7 MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).

323 MUKHERJEE, Bhupendra Narayan, B.Com., G.D.A., 8|2, Hastings Street, Calcutta. (6-8-1933).

362 MUKHERJI, Anup Krishna, B.Com., G.D.A., Messrs. Ganguli, Mukherjee & Co., 20, Strand Road, Calcutta.. (15-1-1934).

369 MUKHERJI, Prafulla Kumar, G.D.A., Messrs. Ganguli, Mukherjee & Co., "Nilkutir", Gaya (Bihar). (24-2-1934).

205 MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (20-3-1933).

794 MUKHOPADHYAY, Amarnath, G.D.A., 12, Dalhousie Square, Calcutta. (11-4-1939).

329 MUKHOPADHYAY, Bhupendra Nath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (17-7-1933).

393 MUKHOPADHYAY, Sashadhar, G.D.A., Examiner of Accounts, Office of the Registrar, Joint Stock Cos., Bengal, 3, Govt. Place, West, Calcutta. (27-6-1935).

493 MUKHOPADHYAY, Sushil Kumar, G.D.A., 28, Baboo Ram Sil's Lane, Bowbazar Street, Calcutta. (27-6-1935).

697 MUTHUKUMARASWAMI, T., G.D.A., Kattuchery, Tranquebar. (8-10-1937).

313 MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd., Mandya (Mysore State). (7-6-1933).

232 NACHADALINGAM, Arumugam, G.D.A., 79, Mela Chetti Street, Madura. (20-3-1933).

105 NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street, Rangoon. (25-8-1932).

414 NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore, Madras. (28-8-1934).

212 NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., " Krishna Villa ", No. 24, Nageswara-puram, Luz Avenue, Mylapore, Madras. (28-2-1933).

88 NAIK, Khandubhai Manibhai, G.D.A., National Insurance Building, 7, Council House Street, Calcutta. (25-10-1932).

406 NAIR, Chathukkat Karunakaran, G.D.A., Keeramkulangara, Trichur (Cochin State). (30-6-1934).

36 NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (1-7-1932).

731 NAOROJI, Rustam Ratanshaw, Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (3-3-1938).

716 NARASIMHA RAO, Narkadamilly Lakshmi, Proddatur (Cuddapah District). (9-12-1937).

71 NARASIMHAM, Gullapalli Lakshmi, G.D.A., 317, Lingha Chetty Street, P. O. Box No. 1295, Madras. (17-12-1932).

711 NARASIMHAN, Appukkudal Venkatasubbier, B.A., 102. Big Street, Triplicane, Madras. (2-12-1937).

541 NARASIMHAN, Kasturi Varadachari, M.A., No. 7, Rangaraj Mansions, Barracks Road, Vellore. (13-1-1936).

102 NARAYAN, Venkataramaiyer Anantha, G.D.A., Sambandam Road, R. S. Puram, Coimbatore. (12-1-1933).

375 NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., " Lalitha Sadan ", 4, Bhagavantham Gupta Street, Thyagarayanagar Madras. (7-3-1934).

601 NARAYANAMURTHY, Yanamandram, Accountant, Madras Race Club, Guindy, P. O. Saidapet, Madras. (10-7-1936).

275 NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street, Madura. (5-7-1933).

109. NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam, Trichinopoly. (25-10-1932).

24 NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 154, Gunfoundry Road, Hyderabad Deccan. (1-4-1933).

600 NATARAJAN, V., 8, Babu Rajendra Prasad Street, Mambalam West, Thyagarayanagar, Madras. (10-7-1936).

144 NATESAN, Gopalakrishna Iyer, G.D.A., 22, Dabir Middle Street, Kumbakonam. (South India). (1-4-1933).

780 *NATHAN, Bension, 752, Daisy Street, Cincinnatus Town, Karachi (Sadar).

778 NAYAR, Kolazhi Krishnan, G.D.A., Messrs. K. K. Nayar and Co., 18, Thambuchetty Road, Cox Town, Bangalore. (8-12-1938).

380 NATHANIEL, William, G.D.A., Messrs. William and Co., 1, Bunder Street, George Town, Madras. (1-4-1934).

177 NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., Messrs. D. N. Navder & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).

742 NEELAKANTAN, E.S., 64, Perambur Barracks Road, Vepery, Madras. (4-5-1938).

121 NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (17-12-1932).

691 NISSIM, Nuriel James, Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Pherozshah Mehta Road, Fort, Bombay. (11-8-1937).

726 OGG, Ian Maclean, M.A., C.A., Messrs. A. F. Ferguson and Company, G. P. O. Box No. 24, New Delhi. (5-2-1938).

221 OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona, 2. (20-3-1933).

74 ORR, James, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).

153 PAGDIVALA, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane, Bombay. (14-12-1932).

708 PAMPA RAO, Ransubhe Narasingarao, Messrs. R. N. Pampa Rao & Co., Raichooti Buildings, Adoni (District Bellary). (5-11-1937).

654 PANCHANADAM, Kalpathi Viswanath Iyer, G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (22-1-1937).

299 PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday & Bajan, Navsari Building, Hornby Road, Fort, Bombay. (7-7-1935).

628 PANDYA, Ambalal Chhaganlal, 106, China Bazar Road, G. T., Madras. (16-10-1936).

3 †PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (1-7-1932).

22 †PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaiser Bagh Circus, Lucknow. (1-7-1932).

390 PANDYA, Vidya Sagar, 19-C, Daryaganj, Delhi. (18-4-1934).

381 PANIKKAR, Rakkanath Achutha, G.D.A., ' Rakkanath Sarswathi Vilas ', Tattamangalam, (*Via*) Palghat, South Malabar. (1-4-1934).

72 PARAMASIVAN, Subramania, B.A., G.D.A., Santhibhawan, Chalapuram, Calicut. (1-8-1932).

548 PARAMESWARAN, Aiyalam Sundaram, B.A., G.D.A., Messrs. Peirce Leslie & Co., Ltd., Cochin. (30-1-1936).

404 PARASURAMA IYER, Trichur Subramania *Iyer, B.Com., G.D.A.,* Assistant Accounts Officer, *Bengal, Treasury Buildings,* Calcutta. (19-6-1936).

387 PAREKH, Abhechand Premchand, *Messrs. S. R. Batliboi & Co., 1-B,* Old Post Office Street, Calcutta. (12-4-1934).

768 PAREKH, Chandrakant Vithaldar, G.D.A., C|o Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (6-9-1938).

64 PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (1-4-1933).

433 PARIKH, Shantilal Ranchhodlal, G.D.A., Messrs. S. R. Parikh & Co., Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay. (15-11-1934).

664 PARMAR, Devchand Hargovind, G.D.A., 201, Princess Street Kesar Building, Bombay. (11-4-1937).

665 PARNANDI, Ram Mohun Rao, C|o The National Insurance Co., Ltd., 7, Council House Street, Calcutta. (12-4-1937).

774 PARTHASARATHI, Negapatam Rengaswami Aiyangar, B.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (23-11-1938).

421 PARTHASARATHI, Prankusam, G.D.A., Berhampur (Ganjam District). (11-12-1934).

2 PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (1-4-1933).

445 PATEL, Haribhai Ashabhai, G.D.A., Messrs. Haridas & Co., 105, Apollo Street, Fort, Bombay. (14-1-1935).

136 PATEL, Jehangir Hormusji, G.D.A., F.S.A.A., Tower House, Dadyseth Road, Chaupathy, Bombay. (25-11-1932).

782 PATEL, Mahijibhai Gulabbhai, Messrs. Dalal and Shah, 49, Appollo Street, Fort, Bombay. (14-1-1939).

551 PATEL, Manibhai Ishwarbhai, B.Com., G.D.A., Income Tax Officer, Satara District, Satara. (1-7-1937).

459 PATELL, Jehangir Jamsetji, C|o The Western India Automobile Association, Indian Merchants' Chamber, Near Churchgate Reclamation, P. O. Box 211, Bombay. (15-1-1936).

632 PAUL, Chandrakanta, B.Com., G.D.A., 46-B, Amherst Street, Calcutta. (11-11-1936).

261 PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-4-1933).

86 PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., 217, Delisle Road, Bombay, No. 13. (20-3-1933 from 2-11-1940).

117 PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (17-12-1932).

649 PITHAWALLA, Bomanshaw Munchershaw, G.D.A., 405|2, Ardeshir Irani Road, Poona, 2. (8-2-1937).

669 POLISHWALA, Nariman Ardeshir, G.D.A., 280, Bhiwandiwala House, Lohar Street, (West) Dhobi Talao, Bombay. (3-5-1937).

321 PRASADA RAO, Cheruvu, G.D.A., Main Road, Vizagapatam. (3-8-1933).

427 PRICE, Ronald Geoffrey Noel, B.Sc. (Lond.), A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).

63 †PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town, Madras. (12-1-1933).

545 PYE, John Mitchell, A.S.A.A., Royal Exchange, 2, Clive Street, Calcutta. (21-3-1936).

255 QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi. (1-4-1933).

712 RAI, Raghu Nath, G.D.A., Messrs. S. P. Chopra & Co., 14, Dinga Singh Building, The Mall, Lahore. (2-12-1937).

40 RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

107 RAIJI, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

194 RAJAGOPAL, Nallam Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street, Erode. (20-2-1933).

442 RAJAGOPALAN, Conjeevaram, G.D.A., Messrs. Price, Waterhouse, Peat & Co., B4, Clive Buildings, 8, Clive Street, Calcutta. (9-8-1935).

709 RAJAGOPALAN, Srinivasayyar, G.D.A., 24-B, Subramania Mudaly Street, Purasawalkam, Vepery, Madras. (6-11-1937).

207 RAJAGOPALAN, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Colombo. (1-4-1933).

106 RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (1-4-1933).

160 RAJAN, Nallam Chakaravarthi, G.D.A., 9|375, Variety Hall Road, Coimbatore. (1-4-1933).

777 RAJANNA, Bodapati, G.D.A., 117, Armenian Street, Madras. (7-12-1938).

317 RAJARAM, Krishnaswamy, G.D.A., P-40, Raja Basant Roy Road, Calcutta. (29-12-1934).

553 RAJARATNAM, Kannandahalli V., G.D.A., 18, Errabalu Chetty Street, G. T., Madras. (26-3-1936).

407 RAMACHANDRA IYER, G.S., G.D.A., Kalpathy, Palghat, South Malabar. (2-7-1935).

574 RAMACHANDRA IYER, T.S., M.A. (Com.), A.S.A.A., 45, Guruvappa Chetty Street, Chintadripet, Madras. (21-4-1936).

514 RAMACHANDRA RAO, Kuchimanchi, G.D.A., Rajamundry, East Godavari District (Madras Province). (28-10-1935).

585 RAMACHANDRA RAO, Pottury, B.A., G.D.A., Messrs. P. Ramachandra Rao and Co., Arundelpet, Guntur (Madras Province). (11-5-1936).

758 RAMACHANDRAN, S., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (16-7-1938).

559 RAMACHANDRIAH, Vedam, G.D.A., C|o The Donation Union Link on Railways, 47, Cockburn Road, Bangalore. (24-3-1936).

720 RAMAKRISHNA AIYAR, K. Sivaram Krishnaiyar, Messrs. Ford Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (17-12-1937).

622 RAMAKRISHNAN, Chathapuram Sahasranama, B.A., G.D.A., Messrs. Karikar and Suri, 12, Thambu Chetty Street, G. T., Madras. (1-10-1936).

683 RAMAKRISHNAN, Mathur Sankaraier, G.D.A., No. 5, Madhavapuram, Mylapore, Madras. (5-7-1937).

97 RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street, Rangoon. (25-8-1932).

839 RAMANUJA RAO, Ganginedy Venkata, B.A., Messrs. Brahmayya & Co., Bezwada. (23-1-1940).

373 RAMARATNAM, Venkatarama, G.D.A., Abhirampuram, 4th Street, Bheemannapet, Mylapore, Madras. (31-1-1934).

96 RAMASUBBA AIYAR, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., A.S.A.A., Secretary, Port Commissioners, Chittagong (25-10-1932).

211 RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (28-2-1933).

227 RAMASWAMI AYYANGAR, Asur, B.Com., G.D.A., "Dayasadan", North Road, P. O. Basavangudi, Bangalore. (1-4-1933).

384 RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Y. M. I. A. Buildings, Armenian Street, Madras. (1-4-1934).

289 RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., Accountant, Messrs. T. Stanes & Co., Ltd., Coimbatore. (1-4-1934).

513 RAMASWAMY, Venkatachala, B.A., G.D.A., 23, Ekambareswarer Agraharam, Park Town, Madras. (28-10-1935).

765 RAMDHYANI, Badarinarayan Kalkunte, B.Sc., 575, Jame-Jamshed Road, Bombay, 19. (16-8-1938).

657 RANE, Deoram Rango, B.Com., G.D.A., Messrs. D. R. Rane & Co., Jalgaon (East Khandesh). (8-2-1937).

341 RANGANATHAN, Sambasiva, B.A., G.D.A., 6|12, Jail Road, Coimbatore. (2-10-1933).

171 RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street, Madras. (27-3-1933).

400 RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 61-A, South Raja Street, Tuticorin. (21-5-1934).

471 RAO, Adige Umanath, B.A., G.D.A., Jail Road, Mangalore. (1-4-1935).

448 RAO, Bagade Shantharam, B.A., G.D.A., Codialbail, Mangalore. (14-1-1935).

810 RAO, Upadrasta Suryanarayana, G.D.A., Messrs. V. K. Upadrasta & Co., Bezwada, Madras Province. (3-8-1939).

143 RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road, Aligarh. (20-2-1933).

77 RAY, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

163 RAY, Basanta Kumar, B.Sc., G.D.A., 18, Mangoe Lane, Calcutta. (18-1-1933).

582 RAY, Ramaprasad, A.C.A., 7, Sreemohan Lane, Kalighat, Calcutta. (4-5-1936).

76 RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).

438 RAY MOULIK, Anindya Kumar, B.Sc., G.D.A., Messrs. Ray Moulik & Co., 14, Clive Street, Calcutta. (12-12-1934).

295 READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (18-6-1933).

69 REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (1-4-1933).

631 REID, James Theodore, C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Bombay. (27-10-1936).

417 RELLAN, Balkishan Mohirmal, G.D.A., Messrs. B. M. Rallan & Co., Basant Bhavan, Railway Road, Lahore. (3-10-1934).

237 RENGASWAMI, Melappalaiyam Sudarsan, B.A., G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, Tennore, Trichinopoly. (20-3-1933).

140 ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, Karachi. (22-2-1933).

626 ROWE, David Leslie Vivian, A.C.A., 12, Mission Row, Calcutta. (10-10-1936).

357 ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal, Berhampore (District Ganjam). (8-11-1933).

31 ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933).

567 ROY, Amiya Mohon, B.Sc., A.S.A.A., 14-2, Clive Row, Calcutta. (15-4-1936).

745 ROY, Anil Kumar, B.A., Messrs. A. K. Roy and Co., 1-B, Old Post Office Street, Calcutta. (26-5-1938).

190 ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (20-3-1933).

766 ROY, Bhupendra Mohan, M.A., A.S.A.A., Connaught Circus, New Delhi. (19-8-1938).

772 ROY, Bimala Prosad, B.A., B.L., P. 139, Janak Road, Kalighat, Calcutta. (29-10-1938).

265 ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (1-4-1933).

449 ROY, Hari Prosanna, B.Sc., G.D.A., Messrs. Roy Chowdhury & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (28-1-1935).

483 ROY, Jitendra Mohan, G.D.A., Messrs. J. M. Roy & Co., 14, Clive Street, Calcutta. (18-5-1935).

372 ROY, Kiron Bihari, B.Sc., A.S.A.A., 63, Monoharpukur Road, Calcutta. (28-6-1940).

315 ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (13-10-1933).

779 ROY, Rathindra Nath, B.Com., 11-A, Nandan Road, Bhawanipur, Calcutta. (14-12-1938).

799 ROY, Satyabrata, A.S.A.A., Messrs. A. C. Roy & Co., 2, Royal Exchange Place, Calcutta. (8-5-1939).

821 ROY, Satyendra Chandra, B.Sc., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta. (18-10-1939).

447 ROY CHOUDHURY, Jyotirindra Nath, G.D.A., Messrs. Banerjea, Roy Choudhury & Co., 10, Old Post Office Street, Calcutta. (14-1-1935).

454 ROY CHOWDHURY, Kshitish Chandra, G.D.A., Messrs. K. C. Roy Chowdhury & Co., 12, Dalhousie Square, East, Calcutta. (15-2-1935).

358 ROY CHOWDHURY, Kumarchandra, B.Sc., G.D.A., Messrs. Roy, Chaudhuri & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (9-11-1933).

402 RUDRA, Asit Baran, B.Sc., B.L., G.D.A., Messrs. Paul & Rudra, Nutanpara, Jalpaiguri. (30-6-1934).

804 SACHDEV, Satindar Nath, G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (17-6-1939).

276 SADAR, Shaikh Husain, G.D.A., Bhiwandiwala Building, Null Bazar, Sandhurst Road, Bombay. (12-4-1933).

751 SAHA, Asutosh, B.Sc., Messrs. Fitch and Co., Ltd., Mussoorie (U. P.). (18-6-1938).

452 SAHA, Gopal Chandra, B.Sc., G.D.A., P.-14, Scheme, No. XXXIII, Lansdown Road Extension, Kalighat, Calcutta. (17-2-1937).

589 SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus (Opp. Irwin Road), New Delhi. (27-5-1936).

246 SAHGAL, Amrit Lal, B.A., LL.B. (Hons.), A.C.A., Assistant Secretary to the Government of India, Department of Commerce, and Secretary, Indian Accountancy Board, New Delhi. (1-4-1933).

690 SAIN, Jogesh Chandra, M.A., B.L., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (4-8-1937).

281 SAMBAMURTI, Melakkaveri Natesa Iyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., 6|10, Maharnombu Agraharam, Karaikudi (S. India). (2-9-1933).

816 SAMBANDAMURTHY, A., C|o Messrs. Murthy & Co., Kingsway, Secunderabad. (2-10-1939).

409 SAMBIAH, Kannappady Sitharama, G.D.A., 45, Lansdown Terrace, Kalighat. Calcutta. (30-7-1934).

405 SANKARAN, G., G.D.A., Messrs. Rajamany and Sankaran, First Agraharam, Salem. (18-6-1934).

411 SANKARAN, Natesa, G.D.A., Messrs. Sankaran & Raman, 7, Kandi Chetty Street, G. T, Madras. (30-7-1934).

150 SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (14-12-1932).

500 SANYAL, Nripendranath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (1-8-1935).

396 SARKAR, Kshitish Chandra, B.Com., G.D.A., Messrs. K. C. Sarkar & Co., 75|1, Stephen House, Calcutta. (9-5-1934).

73 SARKAR, Narendranath, M.A., F.S.A.A., "Archana", Archana Avenue, Naktala, P. O. Garia, Distt. 24-Parganas (Bengal). (1-7-1937).

621 SARKAR, Sudhindra Nath, B.Sc., G.D.A., 18, Beadon Street, Calcutta. (28-9-1936).

28 SARMA, Ganapathy Ramachandra, G.D.A., " Manoranjuni ", No. 25, St. John's Road, Bangalore. (30-8-1932).

118 SARMA, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

112 SARMA, Viswanadham Sundra Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).

564 SAROVAR, Vasudevarao Devanahalli, G.D.A., Messrs. D. V. Sarovar & Co., Bellary. (1-4-1936).

196 SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street, Madras. (1-4-1933).

846 SATYAVADI, Kapoor Chand Jayna, B.A., 958, Nai Wara, Delhi. (22-4-1940).

80 SEN, Chitta Ranjan, B.Sc., G.D.A., Messrs. C. R. Sen & Co., 4, Clive Ghat Street (3rd floor), Calcutta. (25-8-1932).

304 SEN, Jitendranath, A.S.A.A., 5, Hastings Street (Top Floor), Calcutta. (22-5-1933).

560 SEN, Prabhat Kumar, A.C.A., Messrs. Sur & Sen, 1-B, Old Post Office Street, Calcutta. (25-3-1936).

311 SEN, Santosh Kumar, A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (13-7-1933).

606 SEN GUPTA, Sitala Charan, M.A., G.D.A., 10, Old Post Office Street, Calcutta. (31-7-1936).

536 SEN GUPTA, Sudhansu Mohan, B.Sc., G.D.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (9-1-1936).

208 SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (1-4-1933).

95 SEN GUPTA, Surendra Nath, G.D.A., Sen Buildings, Purana Paltan, Ramna, Dacca. (1-4-1933).

120 SESHADRI, Mathur Sankarayyar, B.A., G.D.A., Parli (South Malabar). (17-12-1932).

642 SESHADRI, Samudram Subrayer, G.D.A., c|o Messrs. S. S. Seshadri & Co., 117, Armenian Street, G. T., Madras. (12-12-1936).

340 SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street, Madura. (13-9-1933).

326 SETH, Parmeshwari Das, B.A., G.D.A., Assistant-in-charge, Insurance (B) Branch, Department of Commerce, Government of India, New Delhi. (13-7-1933).

198 SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (20-3-1933).

825 SHAH, Bhupendraray T., Ruwala Tekro, Surat. (21-11-1939).

174 SHAH, Chandulal Muljibhai, G.D.A., Chokshi Bazar, Manek Chawk, Ahmedabad. (18-1-1933).

385 SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messrs. Chandulal & Co., 172-174, Hornby Road, Fort, Bombay. (22-12-1934).

443 SHAH, Chhogmal Nopaji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (23-1-1935).

79 SHAH, Chhotalal Harivallabhdas, G.D.A., Messrs. Chhotalal H. Shah & Co., Bharucha Building, 1st Floor, Princes Street, Bombay. (25-8-1932).

682 SHAH, Jayant Motilal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., Sankdi Sheri, Ahmedabad. (28-6-1937).

531 SHAH, Jinabhai Gopalji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (2-1-1936).

415 SHAH, Khimji Kunverji, G.D.A., Messrs. Khimji Kunverji & Co., Bombay Mutual Building, Hornby Road, Fort, Bombay. (3-12-1934).

619 SHAH, Narandas Mohanlal, G.D.A., Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalbadevi Road, Bombay, 2. (18-9-1936).

128 SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).

197 SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street. Madras. (1-4-1933).

179 SHAH, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., Sankdi Sheri, Ahmedabad. (1-4-1933).

615 SHAH, Somechand Madhavlal, Administrator General's Office, Old Custom House Yard, Fort, Bombay. (6-9-1936).

399 SHAREEF, Khizr Ali, G.D.A., Asstt. Registrar, Co-operative Societies, H. E. H. the Nizam's Government, Aurangabad (Deccan). (1-7-1937).

537 SHARMA, Durga Das, G.D.A., Messrs. D. Sharma & Co., 14, Mcleod Road, Lahore. (9-1-1936).

37 SHARMA, Pandit Naurang Ray; Diggi Street, Beawar (Ajmer-Merwara). (1-7-1932).

52 SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (1-4-1933).

126 SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-4-1933).

158 SIDDIQUI, Habib Ahmed, G.D.A., Messrs. Habib & Co., Patharia Palace, Mohamedali Road. Bombay, 3. (20-2-1933).

850 SINGHI, Ramachandra, B.A., A.C.A., Messrs. Gutgutia & Singhi, 1-B, Old Post Office Street, Calcutta. (24-6-1940).

566 SINHA, Biman Bhusan, B.A., G.D.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (6-4-1936).

770 SINHARAY, Ajit Mohan, B. Com., Audit Deptt., Mayurbhanj State, P. O. Baripada, (Orissa). (1-10-1938).

480 SITARAMANJANEYULU, Chintalapati, G.D.A., Messrs. C. S. Anjaneyulu & Co., " Sree Kristna Vilas ", Old Bank Road, Batchupet, Masulipatam. (16-5-1935).

668 SIVABOGAM, (Miss) R., B.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (26-4-1937).

280 SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street, Madura (20-6-1933).

165 SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A., Chathapuram, Kalpathy, Palghat. (20-2-1933).

845 SIVARAMAKRISHNAN, Nallepilli Parameswara Iyer, G.D.A., c|o Asher Textiles Ltd., Tiruppur (Coimbatore District). (9-4-1940).

674 SMAILES, John, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (15-5-1937).

391 SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (15-1-1936).

9 SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (5-8-1932).

44 SOHONY, Hari Shanker, B.Com., G.D.A., Ram Kuti, Sholapur. (30-8-1932).

693 SOMAIYA, Jivraj Lalji, G.D.A., Messrs. Jivraj and Company, 317, Kalbadevi Road, Opposite Swadeshi Market, Bombay. (4-9-1937).

254 SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place, New Delhi. (31-3-1933).

247 SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road, Lahore. (1-4-1933).

23 SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (5-8-1932).

637 SOUNDARARAJAN, Vengarai Varadaraja Aiyangar, B.A., G.D.A., " Sri Nilayam ", North Maravaneri Extension, Salem (South India). (27-11-1936).

547 SOUNDRARAJA AYYANGAR, Valayakaranai, B.A., G.D.A., 6, Sunkurama Chetty Street, George Town, Madras. (30-1-1936).

805 SREEN, Yash Pal, B.A., c|o Messrs. Jardine Skinner & Co., 4 Clive Row, Calcutta. (1-7-1939).

200 SREENIVASAN, Nallan Chakravarthy, G.D.A., South Street, Karur. (1-4-1933).

776 SRI RAMULU, Siddavaram Vasudevan, G.D.A., Messrs. Ramulu & Co., 27, Uttaradimutt Building, Chickpet, Bangalore City. (5-12-1938).

272 SRINIVASA IYER, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street, Erode. (7-4-1933).

652 SRINIVASAN, K. V., B.Sc., G.D.A., 17, Rajaratnam Street, Kilpauk, Madras. (22-1-1937).

608 SRINIVASAN, Mandayam Govindappan, G.D.A., Vontikoppal, Mysore. (9-8-1936).

577 SRINIVASAN, Melappalayam Sudarsanam, Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", R. S. Puram, Coimbatore. (23-4-1936).

204 SRINIVASAN, Simile Krishnaiyar, B. Com., 202, Sea Street, Colombo (Ceylon). (1-4-1933).

119 SRINIVASARAGHAVAN, Ananthakrishnapuram Narayanaiyengar, G.D.A., 3, Gopalakrishna Iyer Road, Thyagarayanagar, Madras. (17-12-1932).

717 STEVENS, Edward Frederick, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (28-6-1940).

614 SUBBACHAR, Dindigul Venkatanarasimha, 219, Raja Street, Coimbatore. (24-8-1936).

245 SUBBARAMA IYER, Kizakkencherry Narayanapattar, G.D.A., 30, Linga Chetty Street, Madras. (1-4-1933).

429 SUBBARAMAN, S., B.A., G.D.A., c|o Messrs. Sankaran & Raman, 7, Kondi Chetty Street, G. T. Madras. (7-11-1934).

302 SUBBARAMAN, Tarakad Ranganatha, G.D.A., Robinson Road, Calicut (S. Malabar). (16-10-1934).

225 SUBBARATHNAM, Kadathur Visvanatha, G.D.A., 23, Avanashi Road, Coimbatore. (1-4-1933).

316 SUBBA RAU, Mysore, B.A., LL.B., G.D.A., Kempegowda Road, Opp. Mysore Chamber of Commerce, Bangalore City. (27-7-1933).

457 SUBRAHMANIYA, Dharwar Subravati, G.D.A., Messrs. D. S. Subrahmaniya & Co., No. 133, Rameswara Temple Road, Chamarajapet, Bangalore City. (25-2-1935).

243 SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyar & Co., 1|99, Godown Street, Madras. (24-3-1933).

57 SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (1-4-1933).

94 SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (25-8-1932).

403 SUBRAMANIAM, Kizhakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch), Lahore. (1-7-1936).

546 SUBRAMANIAN, Krishna Iyer, B.A., c|o Messrs. Subramanian & Vasudevan, 10, Tank Square, Madura. (27-2-1936).

788 SUBRAMANIAN, Krishnaier Rengaswamier, G.D.A., 2/49, Coral Merchant Street, George Town, Madras. (1-3-1939).

797 SUBRAMANYAN, N. V., B.A., "Baramahal House", 6, Fort Market Street, Salem (S. India). (28-4-1939).

736 *SUKTANKAR, Anand Shantaram, G.D.A., Shengani Building III Floor, Opp. Chopaty Post Office, Cannedy Bridge, Bombay.

811 SUNDARAM, Arumugamangalam Yagnamier, M.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (21-8-1939).

616 SUNDARAM, Kalyana Krishnamurthy, 5-A, West Boulevard Road, P. O. Teppakulam, Trichinopoly. (16-9-1936).

300 SUNDARARAJAN, Mandyam Veerambudi, B.A., A.S.A.A., 11, Car Street, Triplicane, Madras. (17-5-1933).

554 SUR, Purnanka Mohan, A.S.A.A., Messrs. Sur & Sen, 1-B, Old Post Office Street. Calcutta. (16-3-1936).

474 SURTI, Jehangir Dhunjibhoy, G.D.A., Messrs. J. D. Surti & Co., 76, Jamshed Mansion, Tardeo, Bombay. (1-4-1935).

428 SURYANARAYANA IYER, Śubbuswami, G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T., Madras. (2-11-1934).

330 SUTARIA, Phiroz Kavasji, B.A., G.D.A., Post Box, No. 1, Rangoon. (22-9-1933).

701 SWAMINADHAN, Viswanadha, B.A., 292, China Bazar Road, G. T., Madras. (26-10-1937).

336 SWAMINATHAN, Krishnaswamy, B.A., G.D.A., c|o Messrs. Karikar & Suri, 63, Klyne Street, Kuala Lumpur, (F. M. S.). (4-10-1933).

145 SWAMINATHAN, Srinivasa, G.D.A., Messrs. Kuppuswamy & Ganapathy, 113, Armenian Street, Madras. (20-2-1933).

56 TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

344 TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road, Lahore. (3-10-1933).

506 TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., Post Box 256, Bunder Road, Karachi. (26-8-1935).

692 TANDON, Pyara Lal, A.S.A.A., Messrs. P. C. Malhotra & Co., The Mall. Cawnpore. (30-8-1937).

640 TANEJA, Raghubir Lal, Messrs Taneja Bhatia & Co., 4. Temple Road. Lahore. (3-2-1938).

352 TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Apollo Street, Bombay. (23-10-1933).

266 *TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, 1, Golf Road, Lahore.

35 TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., 4, Hastings Street, Calcutta. (1-7-1932).

395 TAYLOR, Geoffrey Whitworth, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (19-6-1936).

257 THACKR, Jamnadas Vasanji, G.D.A., 6, Bell Lane, Fort Bombay. (1-4-1933).

653 THAKKAR, Ambalal Shivlal, G.D.A., Messrs. Ambalal Thakkar & Co., East and West Building, 50, Apollo Street, Fort, Bombay. (22-1-1937).

486 THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. Jayantilal Thakkar & Co., 111, Esplanade Road, Fort, Bombay. (1-6-1935).

195 THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram, P. O, Kalpathy, Palghat (South Malabar). (20-2-1933).

532 TIRUMALA RAO, Desapandi, G.D.A., 1-18, Car Street, Triplicane, Madras. (6-1-1936).

127 TITY, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort, Bombay. (1-4-1933).

146 TOFT, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

648 TRIVEDI, Dhirajlal Shankerlal, Messrs. D. S. Trivedi & Co., Post Box No. 487, Mombasa, Kenya (Br. E. Africa). (2-1-1937).

569 †TULLY, ' William Scarth Carlisle, A.C.A., Messrs. Gillanders, Arbuthnot & Co., P. O. Box 174, 8, Clive Street, Calcutta. (17-4-1936).

378 UBAIDULLA, A. Mohamed, G.D.A., Messrs. A. M. Ubaidulla & Co., 111, Angappa Naick Street, Muthialpet, George Town, Madras. (13-3-1934).

334 UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (8-8-1933).

558 VACHHA, Homy Jamshedji, A.C.A., A.S.A.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (23-3-1936).

646 VAIDYANATHAN, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Hindustan Times Building, Burn Bastian Road, Delhi. (16-1-1937).

113 VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate, Delhi. (1-4-1933).

534 VAISH, Jai Narayan, M.A. (Com.), G.D.A., 56, Ramnagar, Qutub Road, New Delhi. (9-1-1936).

490 VAISH, Shiam Behari Lal, B.Com., LL.B., G.D.A., Messrs. S. Vaish & Co., 161, Civil Lines, Cawnpore. (25-6-1935).

496 VAITHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thambu Chetti Street, Madras. (8-7-1935).

655 VARERKAR, Mukund Vinayakrao, Sion, Bombay, 22. (22-1-1937).

487 VARMA, Kerala, M.A., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (1-7-1935).

523 VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (6-12-1935).

562 VARTAK, Keshav Mahadev, B.Com., G.D.A., A.S.A.A., Messrs. K. M. Vartak & Co., 134, Medows Street, Fort, Bombay. (1-4-1936).

450 VASA, Kanji Khetsi, G.D.A., Messrs. M. J. Sheth & Co., Bharucha Building, Princess Street, Bombay. (6-2-1935).

750 VASUDEVAN, S., G.D.A., Sekkalai Road, Karaikudi (Ramnad District). (6-6-1938).

168 VATSARAJ, Mukundray Karasanji, G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort, Bombay. (18-1-1933).

458 VEERARAGHAVAN, C.V., G.D.A., 13|275, Raja Street, Coimbatore. (27-2-1935).

355 VENKATAKRISHNAN, Srinivasa, G.D.A., Indira Bhuvan, Matunga, Bombay. (2-11-1933).

576 VENKATARAMAN, K., G.D.A., Messrs. Raman and Sarma, 44, Lingha Chetty Street, George Town, Madras. (23-4-1936).

291 VENKATARAMAN, Ramaswamy, G.D.A., 120, Karuppa Gowndan Street, Coimbatore. (6-6-1933).

836 VENKATARAMAN, S., B.A., G.A.D., 23, Banadurai Sannadhi Street, Kumbakonam. (8-1-1940).

756 VENKATARAMAN, Singanallur Venkatesa Iyer, G.D.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (8-7-1938).

719 VENKATARAMAN, Subrahmania, B.A., G.D.A., Office of the Supdt. of Insurance, No. 1, Council House Street, Calcutta. (16-12-1937).

801 VENKATARAMIAH, Mallimadugula, Varahagiri House, Berhampore, Ganjam District (Orissa). (12-6-1939).

337 VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street, Madras. (2-9-1933).

469 VENKATESAN, Ramanathan, B.A., G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (1-4-1935).

790 VENKATESWARLU, Bhagavathula, G.D.A., Messrs. B. V. Eswar & Co., 2nd Line Brodiepet, Guntur. (14-3-1939).

16 VENUGOPAL, N. V., G.D.A., Messrs. Rowe & Pal, 8, Royal Exchange Place, Calcutta. (30-8-1932).

419 VEPARI, Natvarlal Jekishandas, G.D.A., Readymoney Mansion, Churchgate Street, Fort, Bombay. (12-12-1934).

42 VICCAJEE, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933).

714 VISVANATHAN, E.D., B.A., G.D.A., 16, Moor Street, Second Line Beach, Madras. (2-12-1937).

715 VISVANATHAN, Sanapparatti Venkatarama, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, Tennore, Trichinopoly. (2-12-1937).

138 VISVANATHAN, Thiruvarambur Subramania, G.D.A., Messrs. V. Nathan & Co., 1, West Bouleward Road, Trichinopoly. (12-1-1933).

242 VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).

833 VISWASARATNAM, Kola, Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore, Madras. (18-12-1939).

611 VORA, Morarji Nenshi, Laxminarayan Lane, Ghatkopar (District Thana). (20-8-1936).

563 VRIDHACHALAM, Narayana, G.D.A., Plot No. 420-A, 15th Road, Khar, Bombay. (1-4-1936).

835 Wadke, Anant Keroba, B.A., G.D.A., Messrs. A. F. Ferguson & Co., Bank of Indore Building, Indore City. (21-12-1939).

478 WARERKAR, Bhaskar Vishnu, G.D.A., Messrs. J. K. Parulkar & Co., 31-33, Hamam Street, Fort, Bombay. (16-5-1935).

58 †WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).

139 WILCOX, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (22-2-1933).

635 WILSON, Ian Birrell, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (12-11-1936).

328 *WONFOR, Herbert Ison, A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12, Madras.

181 †YOUNIE, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).

253 †ZAMAN, Syed-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (1-4-1933).

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INDIA.

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Dibrugarh.

456 GRAY, Hugh Percival, C.A., Dibru-Sadiya Railway, Agent's Office.

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848 DAS GUPTA, Promatha Nath, B.A., G.D.A.,

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Baranagore (Distt. 24-Parganas).

479 GUPTA, Jitendra Nath, B.A., G. D. A.

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206 CHAKRAVARTI, Debendranath, M.A., B.L., G A., Katpatty.

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733 BARDHAN, Pares Chandra, B.Com., G.D.A., Messrs. P. C. Bardhan & Co., Gooptu Mansions, 84-A, Clive Street.

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89 BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., 4, Hastings Street.

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518 BASU, Sisir Kumar, B.A., A.S.A.A., Messrs. S. K. Basu & Co., Temple Chambers, 6, Old Post Office Street.

41 *BATLIBOI, Sorab Rustomji, F.S.A.A., 173, Park Street, P. O. Circus.

795 BHARUCHA, Jamshed Dhunjishaw, G.D.A., c|o British Overseas Airways Corporation, Victoria House.

597 BHATTACHARYEA, Kalinarayan, B.Sc., G.D.A., 59|C, Pratapaditya Road, P. O. Kalighat.

773 BOSE, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., Messrs. R. B. Bose & Co., 9, Hastings Street.

481 CHAKRAVARTI, Bibhutibhusan, B.Com., A.S.A.A., Messrs. Chakravarti, Choudhury & Co., 2, Church Lane.

269 CHAKRAVARTI, Janardon Chandra, B.Com., G.D.A., Messrs. J. C. Chakravarti & Co., 29, Sadananda Road.

831 CHAKRAVARTY, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15, Clive Street.

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666 CHOUDHURY, Naresh Chandra, B.Sc., A.S.A.A., 26|C, Creek Row.

53 CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane.

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25 DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street.

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7 MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor).

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174 SHAH, Chandulal Muljibhai, G.D.A., Chokshi Bazar, Manek Chowk.

682 SHAH, Jayant Motilal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., Sankdi Sheri.

179 SHAH, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., Sankdi Sheri.

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470 KAPADIA, Framroze Pestonji, G.D.A., Aga Khan Building, Dalal Street, Fort.

202 KAPADIA, Gopaldas Padamsey, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort.

740 KAPADIA, Gordhandas Morarji, G.D.A., Messrs. G. M. Kapadia & Co., Tamarind House, Tamarind Lane, Fort.

322 KARANTH, Rama Krishna, G.D.A., 61, Sir Pherozshah Mehta Road, Fort.

Bombay—contd.

218 *KARMARKER, Narayan Dattatrya, G.D.A., Additional Special Auditor, Co-operative Societies.

803 KETKAR, Chintaman Laxman, G.D.A., Harganga Mahal, Tram Junction, Dadar.

54 KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni & Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort.

723 KHARE, Ganesh Trimbak, G.D.A., Assistant, Messrs. Sharp and Tannan, Bank of Baroda Buildings, Apollo Street.

142 KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Neptune Building, Hornby Road, Fort.

826 KHARWANDIKAR, Shankar Vishnu, B.Com., G.D.A., 304, Girgaon Road.

333 KHESHWALLA, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort.

99 KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan & Jog, Neptune Building, 166, Hornby Road, Fort.

338 KSHIRSAGAR, Kanoba Srikrishna, G.D.A., Messrs. Batliboi & Purohit, Maneckji Wadia Building, 125, Mahatma Gandhi Road, Fort.

55 KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni & Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort.

18 LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Fort.

663 MANDRE, Dr. Subbarao Gnanobarao, B.A., Ph.D., A.S.A.A., C/o. Messrs. S. G. Mandre & Co., Victoria Building, Parsi Bazar Street, Fort.

710 *MANDVIWALLA, Nariman Ruttonji, A.S.A.A., Fern House, 13, Colaba Causeway.

658 MEHENDALE, Bhaskar Anant, G.D.A., Messrs. Sharp & Tannan, Bank of Baroda Buildings, Apollo Street.

812 MEHER-HOMJI, Kaikhushroo Rustomji, G.D.A., Hormuzd Mansion", Bai Motibai Street, Tardeo Road, Grant Road.

587 MEHTA, Balchand Maganlal, G.D.A., Messrs. B. M. Mehta & Co., 41, Medows Street, Fort.

234 MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta Dhanbhoora & Co., Ali Chambers, 4th Floor, Medows Street, Fort.

485 MEHTA, Pallonji Naswanji, A.S.A.A., Messrs. Rustomji N. Mehta & Co., 37, Hamam Street, Fort.

59 MEHTA, Ramprasad Chimanlal, F.S.A.A., Jariwala Building, Hughes Road.

Bombay—contd.

507 MEHTA, Ratanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, 35, Maldon House, Marine Lines.

309 MERCHANT, Minocher Hiraji, G.D.A., Messrs. M. H. Merchant & Co., 14, Hamam Street, Fort.

809 MISTRY, Gustad Phirozshaw, Moon Light Buildings, 134, Church Gate, Reclamation, Fort.

240 MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street.

60 MODI, Behramji Manekji, B.Com., F.S.A.A., Registrar of Joint-Stock Cos., 10, Nicol Road, Ballard Estate.

476 MODY, Nowroji Rustamji, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

731 NAOROJI, Rustam Ratanshaw, Messrs. Sorab S. Engineer and Co., Ismail Building, 381, Hornby Road, Fort.

177 NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., Messrs. D. N. Navder & Co., Motlibai Wadia House, 118—120, Parsi Bazar Street, Fort.

121 NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort.

691 NISSIM, Nuriel James, Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort.

153 PAGDIVALA, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane.

299 PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort.

768 PAREKH, Chandrakant Vithaldas, G.D.A., C/o. Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers Apollo Street, Fort.

64 PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort.

433 PARIKH, Shantilal Ranchhodlal, G.D.A., Messrs. S. R. Parikh & Co., Podar Chambers, 109, Parsee Bazar Street, Fort.

664 PARMAR, Devchand Hargovind, G.D.A., 201, Princess Street, Kesar Building.

2 PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel & Patel, Kermani Buildings, Hornby Road, Fort.

445 PATEL, Haribhai Ashabhai, G.D.A., Messrs. Haridas & Co., 105, Apollo Street, Fort.

136 PATEL, Jehangir Hormusji, G.D.A., F.S.A.A., Tower House, Dadyseth Road, Choupathy.

782 PATEL, Mahijibhai Gulabbhai, Messrs. Dalal and Shah, 49, Apollo Street, Fort.

Bombay—contd.

459 PATELL, Jehangir Jamsetji, C|o The Western India Automobile Association, Indian Merchants' Chamber, Near Churchgate Reclamation, P. O. Box 211.

261 PAVRI, Phiroz Rustomji, G.D.A., Messrs. Chandabhoy & Jassobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort.

86 PAYMASTER, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., 217, Delisle Road.

117 PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

669 POLISHWALA, Nariman Ardeshir, G.D.A., 280, Bhiwandiwala House, Lohar Street, (west), Dhobi Talao.

40 RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S B. Billimoria & Co., 113, Esplanade Road.

107 RAIJI, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B Billimoria & Co., 113, Esplanade Road.

720 RAMAKRISHNA AIYAR, K. Sivaram Krishnaiyar, Messrs. Ford Rhodes and Parks, Bank of Baroda Building, Apollo Street.

765 RAMDHYANI, Badarinarayan Kalkunte, B.Sc., 575, Jame-Jamshed Road.

631 REID, James Theodore, C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street.

276 SADAR, Shaikh Husain, G.D.A., Bhiwandiwala Building, Null Bazar, Sandhurst Road.

198 SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort.

385 SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messrs. Chandulal & Co., 172-174, Hornby Road, Fort.

443 SHAH, Chhogmal Nopaji, G.D.A., Messrs. Chhogmal & Co., 16. Apollo Street, Fort.

79 SHAH, Chhotalal Harivallabhdas, G.D.A., Messrs. Chhotalal H. Shah & Co., Bharucha Building, 1st Floor, Princess Street.

531 SHAH, Jinabhai Gopalji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo. Street, Fort.

415 SHAH, Khimji Kunverji, G.D.A., Messrs. Khimji Kunverji & Co., Bombay Mutual Building, Hornby Road, Fort.

619 SHAH, Narandas Mohanlal, G.D.A., Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalbadevi Road.

128 SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal & Shah, 49, Apollo Street, Fort.

615 SHAH, Somchand Madhavlal, Administrator General's Office, Old Custom House Yard, Fort.

Bombay—contd

52 SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street.

126 SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

158 SIDDIQUI, Habib Ahmad, G.D.A., Messrs. Habib & Co., Patharia Palace, Mohamedali Road.

674 SMAILES, John, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street.

693 SOMAIYA, Jivraj Lalji, G.D.A., Messrs. Jivraj & Co., 317, Kalbadevi Road, Opposite Swadeshi Market.

23 SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort.

736 *SUKTANKAR, Anand Shantaram, G.D.A., Shengani Building, III Floor, Opp. Chopaty P. O., Cannedy Bridge.

474 SURTI, Jehangir Dhunjibhoy, G.D.A., Messrs. J. D. Surti & Co., Jamshed Mansion, Tardeo.

56 TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

352 TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Apollo Street.

257 THACKER, Jamnadas Vasanji, G.D.A., 6, Bell Lane, Fort.

653 THAKKAR, Ambalal Shivlal, G.D.A., Messrs. Ambalal Thakkar & Co., East and West Building, 50, Apollo Street, Fort.

486 THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. Jayantilal Thakkar & Co., 111, Esplanade Road, Fort.

127 TITY, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort.

558 VACHHA, Homy Jamshedji, A.C.A., A.S.A.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

655 VARERKAR, Mukund Vinayakrao, Sion.

562 VARTAK, Keshav Mahadev, B.Com., G.D.A., A.S.A.A., Messrs. K. M. Vartak & Co., 134, Medows Street, Fort.

450 VASA, Kanji Khetsi, G.D.A., Messrs. M. J. Sheth & Co., Bharucha Building, Princess Street.

168 VATSARAJ, Mukundray Karasanji, G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort.

355 VENKATAKRISHNAN, Srinivasa, G.D.A., Indira Bhuvan, Matunga.

419 VEPARI, Natvarlal Jekishandas, G.D.A., Readymoney Mansion, Churchgate Street, Fort.

563 VRIDHACHALAM, Narayana, G.D.A., Plot No. 420-A, 15th Road, Khar.

Bombay—concld.

478 WARERKAR, Bhaskar Vishnu, G.D.A., Messrs. J. K. Parulkar & Co., 31-33, Hamam Street, Fort.

58 † WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

139 WILCOX, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

Dharwar.

781 MELLEGATTI, Gopalkrishna Venkatesh, B.A., G.D.A., Messrs. G. V. Mellegatti & Co., Mangalwar Peth.

Jalgaon (East Khandesh).

657 RANE, Deoram Rango, B.Com., G.D.A., Messrs. D. R. Rane & Co.

Kolhapur.

436 BHAGWAT, Raghunath Bhaskar, G.D.A., Messrs. R. B. Bhagwat & Co., Gangavesa.

Poona.

332 APTE, Gopal Dattatraya, B.A., G.D.A., New Kitab Bdg., Laxmi Road.

279 DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903-B, Sadashiv Peth.

807 GADRE, Keshav Shankar, G.D.A., 252|4 " Sadashiv Niwas ", Near Peru Gate, Sadashiv Peth.

33 MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines.

221 OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road.

649 PITHAWALLA, Bomanshaw Munchershaw, G.D.A., 405/2, Ardeshir Irani Road.

Satara.

551 PATEL, Manibhai Ishwarbhai, B.Com., G.D.A., Income Tax Officer, Satara Distt.

Sholapur.

832 JOSHI, Dattatraya Damodar, G.D.A., C|o. Messrs. D. D. Joshi & Co., 83, Navi Peth.

44 SOHONY, Hari Shanker, B.Com., G.D.A., Ram Kuti.

Surat.

825 SHAH, Bhupendraray T., Ruwala Tekro.

Thana District.

611 VORA, Morarji Nenshi, Laxminarayan Lane, Ghatkopar.

CENTRAL INDIA AGENCY.

Indore City.

835 WADKE, Anant Keroba, B.A., G.D.A., Messrs. A. F. Ferguson & Co., Bank of Indore Building.

CENTRAL PROVINCES AND BERAR.

Ballarpur **(Distt. Chanda).**

763 ASHAR, Girdharlal Popat, G.D.A.

Nagpur.

676 GADRE, Maheshwar Janardan, G.D.A., Messrs. Maheshwar Gadre & Co., Itwari.

162 KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli.

152 MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., Kingsway.

DELHI.

Delhi City.

502 ABDUL MANNAN, S., G.D.A., Churiwalan, Gali Jutewali.

762 BHAGVAT, Moreshwar Nilkanth, G.D.A., Dinkara Buildings, Burn Bastion Road.

732 BHATIA, Avtar Singh, B.Com., C/o. Messrs. P. N. S. Aiyar & Co., Burn Bastion Road.

482 CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., Kashmere Gate.

226 GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Chandni Chowk.

184 IRANI, Zal Rustam, A.C.A., 19-A, Alipore Road.

549 JAGANNATH, Curpoor Varadachari, G.D.A., C/o. Messrs. D. Roy & Co., Kashmere Gate.

172 JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk.

767 KAPUR, Arjan Das, Messrs. A. D. Kapur & Co., Dinkara Building, Burn Bastion Road.

793 MALHOTRA, Baldev Raj, B.Com. (London), A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate.

250 MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri).

757 MATHUR, Jagdish Chandra, 1003, Egerton Road.

390 PANDYA, Vidya Sagar, 19-C, Daryaganj.

255 QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk.

Delhi City—contd.

265 ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate.

846 SATYAVADI, Kapoor Chand Jayna, B.A., 958, Nai Wara.

646 VAIDYANATHAN, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Hindustan Times Building, Burn Bastion Road.

113 VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate.

New Delhi.

320 BAHRI, Dev Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus.

808 GOEL, Vishwa Nath, B.A.Com., Connaught Circus, Opp.-Fire Brigade.

544 GORDON, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24.

5 HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24.

222 †MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus.

726 OGG, Ian Maclean, M.A., C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24.

766 ROY, Bhupendra Mohan, M.A., A.S.A.A., Connaught Circus.

589 SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus (Opp. Irwin Road).

246 SAHGAL, Amrit Lal, B.A., L.L.B. (Hons.), A.C.A., Assistant Secretary to the Government of India, Department of Commerce, and Secretary, Indian Accountancy Board.

326 SETH, Parmeshwari Das, B.A., G.D.A., Assistant-in-charge, Insurance (B) Branch, Department of Commerce, Government of India.

254 SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place.

534 VAISH, Jai Narayan, M.A. (Com.), G.D.A., 56, Ramnagar, Qutub Road.

MADRAS.

Aurangabad (Deccan).

399 SHAREEF, Khizr Ali, G.D.A., Asstt. Registrar, Co-operative Societies, H. E. H. the Nizam's Govt.

Bangalore.

148 LAXMAN RAO, Krishnagiri Venkoba, G.D.A., Arcot Sreenivasachary Street.

167 MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 5, Gandhi Nagar.

778 NAYAR, Kolazhi Krishnan, G.D.A., Messrs. K. K. Nayar & Co., 18, Thambuchetty Road, Cox Town.

Bangalore—contd.

559 RAMACHANDRIAH, Vedam, G.D.A., C/o The Donation Union Link on Railways, 47, Cockburn Road.

227 RAMASWAMY AYYANGAR, Asur, B.Com., G.D.A., 'Dayasadan', North Road, P. O. Basavangudi.

28 SARMA, Ganapathy Ramachandra, G.D.A., "Manoranjuni", No. 25, St. John's Road.

776 SRI RAMULU, Siddavaram Vasudevan, G.D.A., Messrs. Ramulu & Co., 27, Uttaradimutt Building, Chickpet.

316 SUBBA RAU, Mysore, B.A., LL.B., G.D.A., Kempegowda Road (Opp. Mysore Chamber of Commerce).

457 SUBRAHMANIYA, Dharwar Subravati, G.D.A., Messrs. D. S. Subrahmaniya & Co., No. 133, Rameswara Temple Road, Chamarajapet.

Bellary.

588 GOVINDA RAJAN, Anekal Rameswamy Iyengar, G.D.A., Messrs. C. C. Reddy & Co.

708 PAMPA RAO, Ransubhe Narasingarao, Messrs. R. N. Pampa Rao & Co., Raichooti Buildings, Adoni.

564 SAROVAR, Vasudevarao Devanahalli, G.D.A., Messrs. D. V. Sarovar & Co.

Bezwada.

721 DAS, T. Venkata, B.A., G.D.A., Satyanārayanapuram.

839 RAMANUJA RAO, Ganginedy Venkata, B.A., C/o Messrs. Brahmayya & Co.

810 RAO, Upadrasta Suryanarayana, G.D.A., Messrs. V. K. Upadrasta & Co.

69 REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

Calicut.

695 MENON, M. Krishnan Kutty, G.D.A., "Krishnan Nivas", Bilathikulam Road, P. O. Eranhipalam.

579 MENON, Thrikandyur Karunakara, B.A., G.D.A., Messrs. T. K. Menon & Co., P. O. Puthiyara.

72 PARAMASIVAN, Subramania, B.A., G.D.A., Santhibhavan, Chalapuram.

302 SUBBARAMAN, Tarakad Ranganatha, G.D.A., Robinson Road.

Cocanada.

68 KRISHNA RAO, Kopalley, G.D.A.

Cochin.

548 PARAMESWARAN, Aiyalam Sundaram, B.A., G.D.A., Messrs. Peirce Leslie & Co., Ltd.

487 VARMA, Kerala, M.A., G.D.A., Messrs. Varma and Varma, New Road.

523 VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma and Varma, New Road.

Coimbatore.

159 GOPALAIYER, Kangayam Venkatanarayanaiyer, B.A., G.D.A., 14/123, Raja Street.

288 HARIACHAR, C. P., G.D.A., Messrs. C. P. Hariachar & Co., "Padmalaya", Telegu Brahmin Street.

236 JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", R. S. Puram.

679 KRISHNAMOORTHY, Sivar, 94, Srinivasapuram.

102 NARAYAN, Venkataramaiyer Anantha, G.D.A., Sambandam Road, R. S. Puram.

160 RAJAN, Nallam Chakarvarthi, G.D.A., 9/375, Variety Hall Road.

289 RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., Accountant, Messrs. T. Stanes & Co., Ltd.

341 RANGANATHAN, Sambasiva, B.A., G.D.A., 6/12, Jail Road.

577 SRINIVASAN, Melappalayam Sudarsanam, Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", R. S. Puram.

611 SUBBACHAR, Dindigul Venkatanarasimha, 219, Raja Street.

225 SUBBARATHNAM, Kadathur Visvanatha, G.D.A., 23, Avanashi Road.

458 VEERARAGHAVAN, C. V., G.D.A., 13|275, Raja Street.

291 VENKATARAMAN, Ramaswamy, G.D.A., 120, Karuppa Gowndan Street.

Ellore.

108 MADHUSUDHANA RAO, Kambhammettu, G.D.A., Messrs. Madhusudhana Rao & Co.

Erode.

66 GANAPATI IYER, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Karungalpalayam Extension.

364 JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Karungalpalayam Extension.

194 RAJAGOPAL, Nallam Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street.

272 SRINIVASA IYER, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street.

Guntur.

761 LAKSHMAIAH, Chimakurti Venkata, G.D.A., Messrs. Ch. V. Lakshmaiah & Co.

585 RAMACHANDRA RAO, Pottury, B.A., G.D.A., Messrs. P. Ramachandra Rao & Co., Arundelpet.

790 VENKATESWARLU, Bhagavathula, G.D.A., Messrs. B. V. Eswar & Co., 2nd Line, Brodiepet.

Hyderabad (Deccan).

24 NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 154, Gunfoundry Road.

Kalpathy, Palghat (South Malabar).

407 RAMACHANDRA IYER, G. S., G.D.A.

165 SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A Chathapuram.

195 THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram.

Karaikudi (Ramnad District).

703 IYER, T. R. Kalyanarama, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co.

755 KUPPUSWAMI, S., B.A., G.D.A., Messrs. M. N. Sambamurthi & Co., 30, Maharanombu Agraharam.

281 SAMBAMURTI, Melakkaveri Natesa Iyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., 6 10, Maharnombu Agraharam.

750 VASUDEVAN, S., G.D.A., Sekkalai Road.

Karur.

200 SREENIVASAN, Nallan Chakravarthy, G.D.A., South Street.

94 SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., **Perumalkoil Street.**

Kumbakonam (S. India).

689 KRISHNAMOORTHY, S., G.D.A., 8, West Kadalangudi Street.

144 NATESAN, Gopalakrishna Iyer, G.D.A., 22, Dabir Middle Street.

836 VENKATARAMAN, S., B.A., G.D.A., 23, Banadurai Sannadhi Street.

Madras.

650 AIYAR, B. P. Jayarama, G.D.A., 12, Ramaswamy Street, Thyagarayanagar.

65 †AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A. Messrs. P. N. S. Aiyar & Co., 10A, Jaffer Syrang Street, G. T.

581 ANANTHANARAYANA, Vajjhala, G.D.A., No. 22, Diwan Rama Iyengar Road, Vepery.

241 ARUNAJATAI, Panchapakesa, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town.

Madras—contd.

786 ASHTON, John, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

426 BINDON, Sydney Albert, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

784 BLENKINSOP, Norman, C.A., Messrs. Fraser & Ross, 17, Armenian Street.

348 BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., Andhra Insurance Buildings, Thambu Chetty Street.

437 CHETTY, Voora Jagannadham, G.D.A., 188, Govindappa Naick Street, George Town.

556 DANDEKER, Ganesh Mahadev, B.A., A.S.A.A., Messrs. M. K Dandeker & Co., 16, Moor Street.

675 GAI, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet.

394 GANAPATHY, Nilakanta Iyer, B.A., G.D.A., Messrs. Kupuswamy and Ganapathy, 113, Armenian Street.

224 GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

164 GNANANANDULU, Kappagantulu, G.D.A., 34, Godown Street, George Town.

425 GOODWIN, John Stanley, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

727 GOPALACHARY, Krishnaswamy, B.A., C|o Messrs. William Jacks & Co., Ltd., 37, Second Line Beach.

252 GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi and Ekambaram, 20, Thambu Chetty Street, George Town.

636 JAMBUNATHAN, A. N., G.D.A., No. 186, Devaraja Mudali Street, Park Town.

130 JOHN, Kola, G.D.A., Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore.

305 *JOLLY, William, M.A., A.C.A., Office of the Chief Auditor and Accountant, M. & S. M. Railway.

270 JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town.

468 KALISWARAN, S., Arkay House, Tank Road, Nungambakham.

851 KALYANASUNDARAM, P., G.D.A., 4 Bhagvantam Gupta Street, Thagarayanagar.

19 KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudass Street, Park Town.

475 KRISHNAMURTHI, Anantha, G.D.A., 4, Kondi Chetty Street, G. T.

Madras—contd.

110 KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., 33, Angappa Naicken Street, G. T.

235 KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, 5, Sambasivan Street, Thyagarayanagar.

586 KRISHNASWAMI, Varadhachari, Messrs. Raman & Sarma, 44, Lingha Chetty Street, George Town.

217 KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A., 134, Mount Road.

185 †KUNJITHA PATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., Messrs. Patham & Patham, 25-A, Thambu Chetty Street.

343 KUPPUSWAMAYYA, Yanamandram, G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffar Syrang Street, G. P. O.

359 KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy, *No. 113, Armenian Street.*

678 LOGANATHAN, *Congeevaram Ratnavelu, G.D.A., 64, Varda* Muthiappa Street.

738 MAHADEVA IYER, Tarakad Subramania, G.D.A., 28, Pilliar Kovil Street, Triplicane.

535 MARSHALL, Gordon Shiels Walker, C.A., Messrs. Fraser and Ross, 17, Armenian Street.

604 MATHRUBUTHAM, Lalgudi Seshasayee, Messrs. Fraser and Ross, 17, Armenian Street.

625 MINAKSHISUNDARAM, Tinnaneri Chinnaswami, B.A., G.D.A., 17-A, Armenian Street.

356 MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street.

414 NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore.

212 NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., " Krishna Villa ", No. 24, Nageswarapuram, Luz Avenue, Mylapore.

71 NARASIMHAM, Gullapalli Lakshmi, G.D.A., 317, Lingha Chetty Street, P. O. Box No. 1295.

711 NARASIMHAN, Appukkudal Venkatasubbier, B.A., 102, Big Street, Triplicane.

375 NARAYANA AIYAR, Thalaiyur Subramania, G.D.A., " Lalitha Sadan ", 4, Bhagavantham Gupta Street, Thyagarayanagar.

601 NARAYANAMURTHY, Yanamandram, Accountant, Madras Race Club, Guindy, P. O. Saidapet.

600 NATARAJAN, V., 8, Babu Rajendra Prasad Street, Mambalam West, Thyagarayanagar

380 NATHANIEL, William, G.D.A., Messrs. *William & Co., 1, Bunder* Street, George Town.

Madras--contd.

742 NEELAKANTAN, E. S., 64, Perambur Barracks Road, Vepery.

654 PANCHANADAM, Kalpathi Viswanatha Iyer, G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street.

628 PANDYA, Ambalal Chhaganlal, 106, China Bazar Road, G. T.

774 PARTHASARATHI, Negapatam Rengaswami Aiyangar, B.A., Messrs. Fraser and Ross, 17, Armenian Street.

427 PRICE, Ronald Geoffrey Noel, B.Sc. (Lond.), A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

63 †PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2/19, Armenian Street, George Town.

709 RAJAGOPALAN, Srinivasayyar, G.D.A., 24B, Subramania Mudaly Street, Purasawalkam, Vepery.

777 RAJANNA, Bodapati, G.D.A., 117, Armenian Street.

553 RAJARATNAM, Kannandahalli V., G.D.A., 18, Errabalu Chetty Street, G. T.

574 RAMACHANDRA IYER, T. S., M.A. (Com.), A.S.A.A., 45, Guruvappa Chetty Street Chintadripet.

758 RAMACHANDRAN, S., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street.

622 RAMAKRISHNAN, Chathapuram Sahasranama, B.A., G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T.

683 RAMAKRISHNAN, Mathur Sankaraier, G.D.A., No. 5, Madhavapuram, Mylapore.

373 RAMARATNAM, Venkatarama, G.D.A., Abhirampuram, 4th Street, Bheemannapet, Mylapore.

211 RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row.

384 RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Y. M. i. A. Buildings, Armenian Street.

513 RAMASWAMY, Venkatachala, B.A., G.D.A., 23, Ekambareswarer Agraharam, Park Town.

171 RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street.

411 SANKARAN, Natesa, G.D.A., Messrs. Sankaran & Raman, 7, Kandi Chetty Street, G. T.

196 SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street.

642 SESHADRI, Samudram Subrayer, G.D.A., c/o Messrs. S. S. Seshadri & Co., 117, Armenian Street, G. T.

197 SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street.

668 SIVARGAM, (Miss) R., B.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street.

Madras—contd.

547 SOUNDRARAJA AYYANGAR, Valayakaranai, B.A., G.D.A., 6, Sunkurama Chetty Street, G. T.

652 SRINIVASAN, K. V., B.Sc., G.D.A., 17, Rajaratnam Street, Kilpauk.

119 SRINIVASARAGHAVAN, A. N., G.D.A., 3, Gopalkrishna Iyer Road, Thyagarayanagar.

245 SUBBARAMA IYER, K. N., G.D.A., 30, Linga Chetty Street.

429 SUBBARAMAN, S., B.A., G.D.A., c|o Messrs. Sankaran & Raman, 7, Kondi Chetty Street, G. T.

243 SUBRAHMONYAM, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyar & Co., 1/99, Godown Street.

57 SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street.

788 SUBRAMANIAN, Krishnaier Rengaswamier, G.D.A., 2/49, Coral Merchant Street, George Town.

811. SUNDARAM, Arumugamangalam Yagnamier, M.A., Messrs. Fraser and Ross, 17, Armenian Street.

300 SUNDARARAJAN, Mandyam Veerambudi, B.A., A.S.A.A., 11, Car Street, Triplicane.

428 SURYANARAYANA IYER, Subbuswami, G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T.

701 SWAMINADHAN, Viswanadha, B.A., 292, China Bazar Road, G. T.

145 SWAMINATHAN, Srinivasa, G.D.A., Messrs. Kuppuswamy & Ganapathy, 113, Armenian Street.

532 TIRUMALA RAO, Desapandi, G.D.A., 1—18, Car Street, Triplicane.

378 UBAIDULLA, A. Mohamed, G.D.A., Messrs. A. M. Ubaidulla & Co., 111, Angappa Naick Street, Muthialpet, George Town.

496 VAITHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thambu Chetti Street.

576 VENKATARAMAN, K., G.D.A., Messrs. Raman & Sarma, 44, Lingha Chetty Street, George Town.

337 VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street.

469 VENKATESAN, Ramanathan, B.A., G.D.A., Messrs. Fraser & Ross, 17, Armenian Street.

714 VISVANATHAN, E.D., B.A., G.D.A., 16, Moor Street, Second Line Beach.

242 VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai and Viswanathan, 113, Armenian Street, George Town.

Madras—concld.

833 VISWASARATNAM, Kola, Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore.

328 *WONFOR, Herbert Ison, A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12.

Madura.

462 KRISHNAMOORTHY, M. R., B.A., G.D.A., 3, Natarajapuram Street.

232 NACHADALINGAM, Arumugam, G.D.A., 79, Mela Chetti Street

275 NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street.

340 SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street.

280 SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street.

546 SUBRAMANIAN, Krishna Iyer, B.A., c|o Messrs Subramanian & Vasudvan, 10, Tank Square.

Mandya (Mysore State).

313 MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd.

Mangalore.

45 HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail.

471 RAO, A. Umanath, B.A., G.D.A., Jail Road.

448 RAO, Bagade Shantharam, B.A., G.D.A., Codialbail.

Masulipatam.

480 SITARAMANJANEYULU, Chintalapati, G.D.A., Messrs. C. S. Anjaneyulu & Co., " Sree Kristna Vilas ", Old Bank Road, Batchupet.

Medak (Nizam's Dominions)—*via* Akanapett, N. S. Ry.

416 MAHALINGAM, Vaidyanatha, G.D.A., C/o Methodist Mission.

Melur (Madura).

627 AYYENGAR, K. R., G.D.A., Sri Ramakrishna Buildings.

Mysore.

526 HARIHARAN, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla.

608 SRINIVASAN, Mandayam Govindappan, G.D.A., Vontikoppal.

Nellore.

594 MAHADEVAN, Vedam, G.D.A., Messrs. V. Mahadev & Co., Subedarpet.

Nilgiris.

822 DHANYAKUMAR, S., G.D.A., Yegambaram Pillai Street, Wellington Market Post.

Parli (South Malabar).

120 SESHADRI, Mathur Sankarayyar, B.A., G.D.A.

Proddatur (Cuddapah District).

716 NARASIMHA RAO, Narkadamilly Lakshmi.

Rajahmundry.

124 KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street.

514 RAMACHANDRA RAO, Kuchimanchi, G.D.A.

118 SARMA, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram.

112 SARMA, Viswanadham Sundara Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram.

Saidapet (Chingleput Distt.).

389 KRISHNASWAMI, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street.

Salem.

660 DORAISWAMY, A. R., G.D.A., Main Road, Shevapet.

405 SANKARAN, G., G.D.A., Messrs. Rajamany & Sankaran, First Agraharam.

637 SOUNDARARAJAN, Vengarai Varadaraja Aiyangar, B.A., G.D.A., " Sri Nilayam ", North Maravaneri Extensions.

797 SUBRAMANYAN, N. V., B.A., " Baramahal House ", 6, Fort Market Street.

Secunderabad.

702 JAGADISAN, U. P., G.D.A., Messrs. Nataraja Iyer & Co., Kingsway.

435 MALOOR, Rama Krishna, G.D.A., A.S.A.A., 2095, Shubrick Street.

816 SAMBANDAMURTHY, A., c|o Messrs. Murthy & Co., Kingsway.

Tanjore.

106 RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

Tattamangalam (via) Palghat, South Malabar.

381 PANIKKAR, Rakkanath Achutha, G.D.A., ' Rakkanath Sarswathi Vilas '.

Tinnevelly Junction.

540 DHARMASANKARAN, R., G.D.A., High Road.

Tiruppur (Coimbatore Distt.).

845 SIVARAMA, Krishnan, Nallepilli Parameswara Iyer, c/o Asher Textiles, Ltd.

Tranquebar.

697 MUTHUKUMARASWAMI, T., G.D.A., Kattuchery.

Trichinopoly.

700 BALASUBRAMANIAN, G., Rama Vilas, Tennore Road.

238 GANAPATHY, Tirumandangudi Visvanatha, G.D.A., C/o Dr. T. V. S. Sastri, Tennore.

109 NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam.

237 RENGASWAMI, M. S., B.A., G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, Tennore.

616 SUNDARAM, Kalyana Krishnamurthy, 5-A, West Boulevard Road, P. O. Teppakulam.

715 VISVANATHAN, Sanapparatti Venkatarama, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, Tennore.

138 VISVANATHAN, Thiruvarambur Subramania, G.D.A., Messrs. V. Nathan & Co., 1, West Bouleward Road.

Trichur (Cochin State).

406 NAIR, Chathukkat Karunakaran, G.D.A., Keeram Kulangara.

Tuticorin.

400 RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 61-A, South Raja Street.

Vellore.

541 NARASIMHAN, Kasturi Varadachari, M.A., No. 7, Rangaraj Mansions, Barracks Road.

Vizagapatam.

321 PRASADA RAO, Cheruvu, G.D.A., Main Road.

331 UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co.

N.-W. F. P.

Bannu Cantt.

718 KHANNA, Padam Lal, A.C.A.

ORISSA.

Berhampore (Distt. Ganjam).

421 PARTHASARATHI, Prankusam, G.D.A.

357 ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe & Pal.

701 VENKATALAMIAH, Mallinadugula, Varahagiri House.

Mayurbhanj State (P. O. Baripada).

770 SINHARAY, Ajit Mohan, B.Com., Audit Deptt.

PUNJAB.

Amritsar.

10 GURPAL SINGH, A.S.A.A., Katra Ahluwalia.

524 MEHRA, Puranchand, Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia.

Lahore.

571 AMAR NATH, B.Com., G.D.A., Messrs. A. N. Kapur & Co., 59, The Mall.

154 ARORA, Anoop Lal, G.D.A., 2, Beadon Road.

335 BAHRI, Parma Nand, G.D.A., Messrs. P. N. Bahri & Co., Dinanath Buildings, 14, The Mall.

431 BHANDARI, Prakash Nath, B.A., B.Com. (Lond.), A.C.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road.

791 BHATIA, Amar Nath, Messrs. A. N. Bhatia & Co., Central Bank Building.

752 BHATIA, Dev Raj, B.Com., G.D.A., Messrs. D. Bhatia & Co., 34, The Mall.

494 CHAPMAN, Robert Geoffrey, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39.

209 CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road.

271 CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 2, Dayal Singh Mansions.

707 CHOPRA, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A., Messrs. S. P. Chopra & Co., 14, Dinga Singh Buildings, The Mall.

572 DHAWAN, Anand Prakash, A.S.A.A., 71, The Mall.

844 GULATI, Mulk Raj, B.Com., G.D.A., Hotu Singh Road.

Lahore—contd.

806 JAIN, Des Raj, B.A., A.S.A.A., A.C.A., Messrs. D. Jain & Co., 30, Lakshmi Mansions, The Mall.

268 KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur. & Co., 14, Cooper Road.

760 KHANNA, Kala Ram, Messrs. Kala Ram Khanna and Co., 30, Chamberlain Road.

132 KHANNA, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

472 KHANNA, Vishan Datt, G.D.A., Messrs. Khanna & Khosla, 9, Beadon Road.

282 KHINDRIA, Sohan Lal, G.D.A., Asstt. Accounts Officer, P. W. D., Electricity Branch, Abbot Road.

620 KHOSLA, Balram, B.A., G.D.A., 9, Beadon Road.

610 MALHOTRA, Khushhal Chand, Messrs. K. C. Malhotra & Co., 10 Nisbet Road.

294 MALHOTRA, Puran Chand, A.S.A.A., Messrs. S. B. Billimoria & Co., 19, Dinga Singh Buildings, The Mall.

746 MEHRA, Jagat Mohan, B.Com., Messrs. J. M. Mehra & Co., Mansa Ram Street, Chamberlain Road.

3 †PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road.

712 RAI, Raghu Nath, G.D.A., Messrs. S. P. Chopra & Co., 14, Dinga Singh Building, The Mall.

417 RELLAN, Balkishan Mohrimal, G.D.A., Messrs. B. M. Rallan & Co., Basant Bhavan, Railway Road.

804 SACHDEV, Satindar Nath, G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

150 SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co.. West End Buildings, The Mall.

537 SHARMA, Durga Das, G.D.A., Messrs. D. Sharma & Co., 14, Mcleod Road.

9 †SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road.

247 SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road.

403 SUBRAMANIAM, Kizhakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch).

344 TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road.

640 TANEJA, Raghubir Lal, Messrs. Taneja, Bhatia & Co., 4, Temple Road.

266 *TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, 1, Golf Road.

Rawalpindi.

713 KHANNA, Krishan Gopal, B.A., G.D.A., Messrs. K. G. Khanna & Co., Mackeson Road.

Solan Brewery (Simla Hills).

173 HEASMAN, Leslie George, A.C.A.

RAJPUTANA AND AJMER-MERWARA.

Ajmer.

249 BHARGAVA, Gauri Shanker, " Phool Niwas ", Civil Lines.

Beawar.

115 GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., " Gargieya Niwas ".

37 SHARMA, Pandit Naurang Ray, Diggi Street.

SIND.

Karachi.

178 AILAWADI, Ramdas, G.D.A., Messrs. R. D. Ailawadi & Co., 58, New Cloth Market, Bunder Road.

439 BABUR, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., 8, Noorbhoy Jafferji Buildings, Bandar Road.

800 BHATT, Labhshanker Gaurishanker, G.D.A., Patel Bhavan, Barnes Street.

698 BUTANI, Ram Hassasing, Messrs. R. H. Butani & Co., Dunolly Road.

503 GIDWANI, Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., Safe Deposit Chambers, Dunolly Road.

818 KALYANIVALA, Navoroji Rustamji, B.Com., G.D.A., A.S.A.A., Canteen Contractors Syndicate, Ltd., Oriental Building, McLeod Road.

638 KEWALRAMANEY, Assandas Gurdassing, G.D.A., E|2, Sahtipur, (Sadar).

730 MASTER, Jehangir Bomanshah, 49, Parsi Colony.

780 *NATHAN, Bension, 752, Daisy Street, Cincinnatus Town, (Sadar).

140 ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90.

506 TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., Post Box 256, Bunder Road.

UNITED PROVINCES.

Agra.

151 GUPTA, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar.

Aligarh.

143 RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road.

Allahabad.

363 JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj.

Benares City.

258 CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee & Chatterjee, Lala Lajpat Rai Road.

Bijnore.

748 GORAWARA, Atam Prakash, G.D.A., c/o Messrs. Shiv Prasad Banarsi Das, Sugar Mills.

Cawnpore.

508 BHATTY, Ishwar Singh, G.D.A., Messrs. Sodhbans & Co., Commercial Buildings, The Mall.

423 CHATURVEDI, Bishamber Nath, B.Com., G.D.A., Messrs. B. N Chaturvedi & Co., Meston Road.

147 FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61.

342 GUPTA, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15/134, Civil Lines.

420 JAIN, Thakur Das, G.D.A., Messrs. Vaish, Jain & Co., 161, Civil Lines.

692 TANDON, Pyara Lal, A.S.A.A., Messrs. P. C. Malhotra & Co., The Mall.

490 VAISH, Shiam Behari Lal, B.Com., LL.B., G.D.A., Messrs. S. Vaish & Co., 161, Civil Lines.

Clutterbuckganj (Near Bareilly).

259 CHOUDHARY, Nanhelal Bhaiyalal, G.D.A., Messrs. Vaish Jain & Co.

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787 BANERJI, Asoka Prokash, G.D.A., Pir Jalil.

561 BHATIA, Prithvi Nath, B.Com., A.S.A.A., Messrs. Chatrath, Bhandari & Co., Mahmudabad Mansions, The Mall, Hazratganj.

308 DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. B. N. Das Gupta & Co., New Civil Lines.

422 KRISHNAMACHARI, Madumbai Rajagopala, G.D.A., Internal Auditor, O. & R. Rly. Employees' Co-operative Credit Society, Ltd., E. I. Rly. General Offices, Hazratgunj.

Lucknow—contd.

432 KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A., The All-India United Assurance Company, Ltd., Hazratganj.

182 MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh.

22 † PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram and Sons, Kaiser Bagh Circus.

Meerut City.

725 JAIN, Nem Chand, B.Com., 37, Thaterwara Street.

Mussoorie.

751 SAHA, Asutosh, B.Sc., Messrs. Fitch & Co., Ltd.

OTHER COUNTRIES.

ADEN.

Aden.

644 *MIRZA, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road.

AFRICA.

Mombasa, Kenya (British East Africa).

648 TRIVEDI, Dhirajlal Shankerlal, Messrs. D. S. Trivedi & Co., Post Box No. 487.

Uganda (British East Africa).

283 JOSHI, Vasantrai Bhavanishanker, G.D.A., Secretary, The Kawempe Cotton Co., Ltd., P. O. Box No. 118, Kampala.

BURMA.

Rangoon.

819 ANANTHANARAYANAN, Nurani Naganathan, 338, Dalhousie Street.

67 DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., Basu Banerjee & Co., 58, Patuatuly, Dacca. (30-10-1939.)

301 GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street.

796 JOSHI, Karsondas Ratanshi, Scindia Steam Navigation Co., Ltd., Agents, the Scindia Steamship, Burma, Ltd.

105 NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street.

97 RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street.

330 SUTARIA, Phiroz Kavasji, B.A., G.D.A., Post Box No. 1.

CEYLON.

Colombo.

207 RAJAGOPALAN, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co.

204 SRINIVASAN, Simile Krishnaiyar, B.Com., 202, Sea Street.

FEDERATED MALAYA STATES.

Kuala Lumpur.

336 SWAMINATHAN KRISHNASWAMY, B.A., G.D.A., c|o Messrs. Karikar & Suri, 63, Klyne Street.

LIST OF REGISTERED ACCOUNTANTS ENTITLED TO TRAIN ARTICLED CLERKS

(as on the 1st July 1940.)

LIST OF REGISTERED ACCOUNTANTS ENTITLED TO TRAIN ARTICLED CLERKS.

NOTE.—The date within brackets against a name is the date on which the accountant's name was included in the List.

ALPHABETICAL LIST.

AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (3-5-1933.)

AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (3-5-1933.)

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffer Syrang Street, G. T., Madras. (19-1-1933.)

AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (19-1-1933.)

ARTHUR, Robert Scott, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (21-11-1936.)

AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort, Bombay. (19-1-1933.)

BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (19-1-1933.)

BANDYOPADHYAY, Kaliprasanna, M.A., G.D.A., C|o Messrs. Basu Banerjee & Co., 58, Patuatuly, Dacca. (30-10-1939).

BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., 4, Hastings Street, Calcutta. (19-1-1933.)

BASU, Prohlad Chandra, B.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (1-7-1938.)

BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (3-5-1933.)

BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi & Purohit, National Insurance Building, Hornby Road, Fort, Bombay. (19-1-1933.)

BILLIMORIA, Bhicajee Shapoorji, Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-7-1938.)

BILLIMORIA, Sir Shapoorjee Bomonjee, M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (19-1-1933.)

BINDON, Sydney Albert, A.C.A., Messrs. Fraser and Ross, 17 Armenian Street Madras. (1-6-1940.)

BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., Andhra Insurance Buildings, Thambu Chetty Street, Madras. (2-12-1935.)

CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., Katpatty, Barisal. (30-7-1935.)

CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 12|1, Old Post Office Street, Calcutta. (30-7-1935.)

CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)

CHANDIOK, Jagdish Chander, A.C.A., C|o. Messrs. Walker, Chandiok & Co., Kashmere Gate, Delhi. (31,10-1939.)

CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari and Co., 28, Mozang Road, Lahore. (12-10-1933.)

CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12|1, Old Post Office Street, Calcutta. (3-5-1933.)

CHOUDHURI, Birbhadra Chandra 25|C, Bakulbagan Row, Bhawanipore, Calcutta. (1-1-1934.)

CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane, Calcutta. (19-1-1933.)

COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (3-5-1933.)

CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (30-7-1935.)

DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal & Shah, 49, Apollo Street, Fort, Bombay. (19-1-1933.)

DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozsha Mehta Road, Fort, Bombay. (19-1-1933.)

DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street, Calcutta. (3-5-1933.)

DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (19-1-1933.)

DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square East, Calcutta. (3-5-1933.)

DAS, Jyotish Chandra, B.Sc., (U.S.A.), 4, Tilak Road, Calcutta. (19-1-1933.)

DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (19-1-1933.)

DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (1-1-1934.)

DAY, Subodh Kumar, A.S.A.A., 86, Chowringhee Road, Calcutta. (3-5-1933.)

DEB, Malay Kumar, B.Sc., G.D.A., 8|2, Hastings Street, 1st Floor, Rooms No. 21 & 22, Calcutta. (3-5-1933.)

DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (11-12-1937.)

DESAI, Jal Temulji, G.D.A., C|o. Messrs. Dalal, Desai and Company, Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (1-6-1940.)

DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort, Bombay. (19-1-1933.)

DESHPANDE, Vaman Hari, G.D.A., C|o. Messrs. Batliboi & Purohet, Maneckji Wadia Building, 125, Mahatma Gandhi, Road, Fort, Bombay. (1-6-1940.)

DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)

DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 98|4, Clive Street, Calcutta. (3-5-1933.)

ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (11-12-1937.)

ENGINEER, Sorabji, Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (19-1-1933.)

FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (12-10-1933.)

GANAPATHY, Nilakanta, Iyer, B.A., G.D.A., C|o. Messrs. Kuppuswami & Ganapathy, 113 Armenian Street, Madras. (30-10-1939.)

GARGIEYA, Bhagwan Das, G.D.A., C|o Messrs. B. D. Gargieya and Company, " Gargieya Niwas ", Beawar. (1-6-1940.)

GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (1-1-1934.)

GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (12-10-1933.)

GHOSH, Siddhartha Kumar, B.Sc., F.S.A.A., 10, Old Post Office Street, Calcutta. (12-12-1936.)

GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (3-5-1933.)

GOODWIN, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (31-12-1938.)

GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi and Ekambaram, 20, Thambu Chetty Street, George Town, Madras. (2-11-1935.)

GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., "Svarnasan", P. O. Bankipore, Patna. (12-10-1933.)

HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (19-1-1933.)

HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-1-1934.)

HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., "Padmalaya", Telegu Brahmin Street, Coimbatore. (1-1-1934.)

HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (3-5-1933.)

ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-1-1934.)

JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, "Sudarsanam", Ratnasabapathipuram, Coimbatore. (12-10-1933.)

JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (12-10-1933.)

JALUNDHWALA, Ramanlal Chhotalal, B.Com., A.S.A.A., C|o The Scindia Steam Navigation Co., Ltd., "Scindia House", Dougall Road, Ballard Estate, Bombay. (1-6-1940.)

JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)

JOHN, Kola, G.D.A., Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore, Madras. (1-1-1936.)

JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town, Madras. (3-10-1934.)

KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 14 Cooper Road, Lahore. (1-7-1938.)

KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (30-7-1935.)

KHANDELWAL, Hari Prasad, B.Com. (London), A.C.A., Messrs. H. P. Khandelwal and Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (31-12-1938.)

KHANNA, Mulkh Raj, B.Sc., (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (12-10-1933.)

KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (12-12-1936.)

KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, No. 5, Sambasivan Street, Thyagarayanagar, Madras. (12-10-1933.)

KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)

KUNJITHA PATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., Messrs. Patham and Patham, 25-A, Thambu Chetty Street, Madras. (3-10-1934.)

LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Fort, Bombay. (3-10-1934.)

MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (19-1-1933.)

MALHOTRA, Puran Chand, A.S.A.A., Messrs. P. C. Malhotra and Co., 19, Dinga Singh Building, The Mall, Lahore. (31-12-1938.)

MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-1-1934.)

MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 5, Gandhi Nagar, Bangalore. (12-10-1934.)

MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., King's Way, Nagpur. (1-7-1938.)

MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opposite Fuvara, Gandhi Road, Ahmedabad. (30-7-1935.)

MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (13-7-1934.)

MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta, Dhanbhoora & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (1-1-1934.)

MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (21-11-1936.)

MITCHELL, David, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (12-10-1933.)

MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A., Clive Street, Calcutta. (3-5-1933.)

MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (19-1-1933.)

MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 14, Clive Street, 2nd Floor, Calcutta. (19-1-1933.)

MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street, 2nd Floor, Calcutta. (Died on 11-7-1940.)

MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street, 2nd Floor, Calcutta. (19-1-1933.)

MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (12-10-1933.)

MUKHOPADHYAY, Bhupendra Nath, B.Sc., G.D.A., Messrs. N. Sarkar and Co., 17, Mangoe Lane, Calcutta. (31-12-1938.)

NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (3-5-1933.)

NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., Kingsway, Secunderabad. (12-10-1933.)

NISSIM, Meyer Maurice, G.D.A., C|o. Messrs. M. M. Nissim and Company, Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (30-10-1939.)

OKA, Ganesh Mahadeo, G.D.A., C|o. Messrs. G. M. Oka and Company, 180, Budhwar Peth, Laxmi Road, Poona 2. (30-10-1939.)

ORR, James, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (12-10-1933.)

PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (12-10-1933.)

PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (19-1-1933.)

PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh Circus, Lucknow. (19-1-1933.)

PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (3-10-1934.)

PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (19-1-1933.)

PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (3-5-1933.)

PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town, Madras. (30-7-1935.)

RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (19-1-1933.)

RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany & Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (3-5-1933.)

RAJAN, Nallam Chakaravarthi, G.D.A., 9|375, Variety Hall Road, Coimbatore. (31-12-1938.)

RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (1-1-1934.)

RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road, Aligarh. (3-10-1934.)

RAY, Amiya Nath, A.C.A., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (12-10-1933.)

RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (12-10-1933.)

READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (12-10-1933.)

REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (19-1-1933.)

ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1-B, Old Post Office Street, Calcutta. (3-10-1934.)

ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (1-1-1934.)

ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (1-1-1934.)

SANKARAN, G., G.D.A., Messrs. Rajamany & Sankaran, First Agraharam, Salem, South India. (16-12-1938.)

SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri and Shah. Oriental Buildings, Armenian Street, Madras. (1-1-1934.)

SEN, Jitendranath, A.S.A.A., C|o. Messrs. J. Sen & Co., 5, Hastings Street, Top Floor, Calcutta. (30-10-1939.)

SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (21-11-1936.)

SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (19-1-1933.)

SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (11-12-1937.)

SHAH, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., 476, Sankdi Sheri, Ahmedabad. (12-10-1933.)

SHARMA, Pandit Naurang Ray, Diggi Street, Beawar (Ajmer-Merwara). (12-10-1933.)

SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (5-6-1936.)

SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (12-10-1933.)

SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street, Madura. (16-12-1938.)

SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (21-11-1936.)

SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (19-1-1933.)

SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (19-1-1933.)

SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (3-5-1933.)

SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (30-7-1935.)

TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (3-5-1933.)

TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Apollo Street, Bombay. (31-12-1938.)

TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., 4, Hastings Street, Calcutta. (3-5-1933.)

TAYLOR, Geoffery Whitworth, A.C.A., C|o Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (30-10-1939.)

THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram, P. O. Kalpathi, Palghat (South Malabar). (1-1-1934.)

TOFT, Walter, A.C.A., Messrs. Price, Waterhouse Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (3-5-1933.)

UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (27-8-1935.)

VAIDYANATHAN, S., B.A., G.D.A., Kashmere Gate, Delhi. (1-6-1940.)

VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street, Madras. (30-7-1935.)

VICCAJEE, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (12-10-1933.)

WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-10-1933.)

WILCOX, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (1-7-1938.)

YOUNIE, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (3-5-1933.)

ZAMAN, Syad-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (12-6-1935.)

TOPOGRAPHICAL LIST.

INDIA.

BENGAL.

Barisal—

CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., Katpatty.

Calcutta—

ARTHUR, Robert Scott, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range.

BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., 4, Hastings Street.

CHAKRAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 121, Old Post Office Street.

CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12/1, Old Post Office Street.

CHOUDHURI, Birbhadra Chandra, 25/C, Bakulbagan Row, Bhowanipore.

CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane.

CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street.

DANDEKER, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street.

DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street.

DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square, East.

DAS, Jyotish Chandra, B.Sc. (U. S. A.), 4, Tilak Road.

DAY, Subodh Kumar, A.S.A.A., 86, Chowringhee Road.

DEB, Malay Kumar, B.sc., G.D.A., 8/2, Hastings Street, 1st Floor. Rooms Nos. 21 & 22.

DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square.

DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 98|4, Clive Street.

GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street.

GHOSH, Siddhartha Kumar, B.Sc., F.S.A.A., 10, Old Post Office Street.

HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square.

ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square.

KAR, Subodh Krishna, B.sc., A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street.

KHANDELWAL, Hari Prasad, B.Com. (London), A.C.A., Messrs. H. P. Khandelwal and Co., Temple Chambers, 6, Old Post Office Street.

MITCHELL, David, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range.

Calcutta -concld.

MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A., Clive Street.

MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings.

MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd Floor).

MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd Floor). (Died on 11-7-1940.)

MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd Floor).

MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street.

MUKHOPADHYAY, Bhupendra Nath, B.Sc., G.D.A., Messrs. N. Sarkar and Co., 17, Mangoe Lane, Calcutta.

NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street.

ORR, James, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range.

RAY, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane.

RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane.

READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square.

ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1-B, Old Post Office Street.

ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range.

SEN, Jitendranath, A.S.A.A., C|o Messrs. J. Sen and Co., 5, Hastings Street, Top Floor.

SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street.

SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range.

TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., 4, Hastings Street.

TAYLOR, Geoffery Whitworth, A.C.A., C|o. Messrs. Lovelock and Lewes, 4, Lyons Range.

TOFT, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street.

VICCAJEE, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street.

YOUNIE, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street.

ZAMAN, Syed-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street.

Dacca—

BANDYOPADHYAY, Kaliprasanna, M.A., G.D.A., C|o. Messrs. Basu Banerjee and Co., 58, Patuatuly.

BASU, Prohlad Chandra, B.A., G.D.A., Messrs. Basu Banerjee & Co., 58, Patuatuly.

ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari.

BIHAR.

Patna—

GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., " Svarnasan ", P. O. Bankipore.

BOMBAY.

Ahmedabad—

MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opposite Fuvara, Gandhi Road.

SHAH, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., 476, Sankdi Sheri.

Bombay—

AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort.

AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort.

AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort.

ANGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort.

BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort.

BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Purohit, National Insurance Building, Hornby Road, Fort.

BILLIMORIA, Bhicajee Shapoorji, Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

BILLIMORIA, Sir Shapoorjee Bomonjee, M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

Bombay—contd.

CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort.

COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

DALAL, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort.

DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort.

DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort.

DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort.

DESAI, Jal Temulji, G.D.A., C|o. Messrs. Dalal, Desai and Company, Merwan Building, Sir Phirozeshaw Mehta Road, Fort.

DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort.

DESHPANDE, Vaman Hari, G.D.A., C|o. Messrs. Batliboi & Purohit, Maneckji Wadia Building, 125, Mahatma Gandhi Road, Fort.

DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort.

ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort.

ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort.

GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121. Esplanade Road, Fort.

HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort.

JALUNDHWALA, Ramanlal Chhotalal, B. Com., A.S.A.A., C|o. The Scindia Steam Navigation Co., Ltd., "Scindia House", Dougall Road, Ballard Estate.

JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers. Sir Phirozshaw Mehta Road, Fort.

KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Building, Sir Phirozshaw Mehta Road, Fort.

LLOYD, Cyril Walter, A.C.A., Messrs. Ford. Rhodes and Parks. Bank of Baroda Building, Apollo Street, Fort.

Bombay--concld.

MEHTA, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta, Dhanbhooru & Co., National Insurance Building, 27, Bastion Road, Fort.

MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street.

NISSIM, Meyer Maurice, G.D.A., C|o. Messrs. M. M. Nissin and Company, Lakshmi Building, Sir Phirozshah Mehta Road, Fort.

PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort.

PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort.

PATEL, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel & Patel, Kermani Buildings, Hornby Road, Fort.

PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort.

SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street.

SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road.

SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort.

TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Apollo Street, Bombay.

WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

WILCOX, Stephen Williams, A.C.A., Messrs. A. J. Ferguson & Co., Allahabad Bank Buildings, Apollo Street.

Poona—

MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines.

OKA, Ganesh Mahadeo, G.D.A., C|o. Messrs. G. M. Oka and Company, 180, Budhwar Peth, Laxmi Road.

CENTRAL PROVINCES & BERAR.

Nagpur—

KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli.

MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., King's Way.

DELHI.

Delhi—

CHANDIOK, Jagdish Chander, A.C.A., C|o. Messrs. Walker, Chandiok and Co., Kashmere Gate.

JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk.

MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri).

VAIDYANATHAN, S., B.A., G.D.A., Kashmere Gate.

New Delhi—

HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24.

MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus.

MADRAS.

Bangalore—

MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 5, Gandhi Nagar.

Bezwada—

REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet.

Coimbatore—

HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., " Pdmalaya ", Telegu Brahmin Street.

JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, " Sudarasanam ", Ratnasabapathipuram.

RAJAN, Nallam Chakaravarthi, G.D.A., 9/375, Variety Hall Road, Coimbatore.

Kalpathy. Palaghat (South Malabar)—

THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram.

Karur—

SUBARAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumal Koil Street.

Madras—

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffer Syrang Street.

BINDON, Sydney Albert, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., Andhra Insurance Building, Thambu Chetty, Street.

GANAPATHY, Nilakanta Iyer, B.A., G.D.A., C|o. Messrs. Kuppuswami & Ganapathy, 113, Armenian Street.

GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street.

GOODWIN, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street.

GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaram, 20, Thambu Chetty Street, George Town.

JOHN, Kola, G.D.A., Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore.

JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town.

KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnasawami and Jagannathan, No. 5, Sambasivan Street, Thyagarayanagar.

KUNJITHA PATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., Messrs. Patham and Patham, 25-A, Thambu Chetty Street.

PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2|19, Armenian Street, George Town.

RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramswamayya & Co., 235, China Bazar Road, Esplanade Row.

SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street.

SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street.

SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Linga Chetti Street.

VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street.

Madura—

SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street.

Salem (South India)—

SANKARAN, G., G.D.A., Messrs. Rajamany & Sankaran, First Agraharam.

Sekandrabad—

NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., Kingsway.

Tanjore—

RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street.

Vizagapatam—

UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co.

PUNJAB.

Lahore—

CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari and Co., 28, Mozang Road.

KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 14, Cooper Road.

KHANNA, Mulkh Raj, B.sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road.

MALHOTRA, Puran Chand, A.S.A.A., Messrs. P. C. Malhotra and Co., 19, Dinga Singh Building, The Mall.

PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons. Chamberlain Road.

SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbat Road.

RAJPUTANA AND AJMER-MERWARA.

Beawar—

GARGIEYA, Bhagwan Das, G.D.A., C|o. Messrs. B. D. Gargieya and Company, " Gargieya Niwas ".

SHARMA, Pandit Naurang Ray, Diggi Street.

UNITED PROVINCES.

Aligarh—

RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road.

Cawnpore.

FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61.

Lucknow—

PANDYA, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaisar Bagh, Circus.

LIST OF HOLDERS OF RESTRICTED CERTIFICATES

(as on the 1st July 1940.)

HOLDERS OF RESTRICTED CERTIFICATES.

ALPHABETICAL LIST.

AGGARWAL, Rai Saheb Moti Lal, C/O R. B. Seth Tikam Chand Bhagchand, Bankers, Ajmer.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.

AIYAR, R. N. Rajam, 15, Armenian Street, Madras.

AYYAR, K. A. Sankara, 181, New Street, Madura.

AYYAR, M. R. Balasubramania, Mayavaram.

BANERJI, Haridas 8|16, Russa Road, Kalighat, Calcutta.

BEATTY, W., M.B.E., Retd. Compilation Officer, B. B. & C. I. Rly., Grace College, Civil Lines, Ajmer.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan, Beawar, Rajputana.

BISHAMBAR DAYAL, No. 866, Dharampura Street, Delhi.

BOSE, Nitai Doyal, Ulipur, Rangpur District, Bengal.

CHATTERJEE, Durga Charan, Lala Lajpat Rai Road, Benares City.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd., Dibrugarh, Assam.

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village, Khamargachi P. O., Hooghly District, Bengal.

DAMANIA, Nourojee Fakirjee, Pearl Mansion, 36, Queen's Road, Bombay.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road, Bombay.

DEVIDAS VITHALDAS, Messrs. Devidas Vithaldas & Co., No. 16, Apollo Street, Fort, Bombay.

GARGIYA, Kanhaiyalal, Gargiya Niwas, Beawar.

GARU, N., Bhagavan Sarma, Vizagapatam.

GRUTTOO, Ikbal Krishna Munshi, Fyzabad.

IYER, K. Narayana, Travancore National and Quilon Bank Buildings, Quilon (S. India).

JAIN, Nand Kishore, 280, Esplanade Road, Delhi.

KHANA, Diwan Bughamal, Kucha Santan, Peshawar City.

KRISHNAMACHARI, T., Vellore.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor, Calcutta.

MADAN GOPAL, Rang Mahal, Delhi.

MASTER, Bomanji Burjorji, Parsi Colony, Karachi.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk, Delhi.

MEHTA, Maneklal Amulakhrai, C|O Messrs. Naginadass and Maneklal, 35, Maldon House, Marine Lines, Bombay.

MEHTA, Rustomji Nussarwanji, 37, Hamam Street, Fort, Bombay.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town, Karachi.

MUKHERJEE, Subodh Kumar, Commercial Academy, Dacca.

MUKUT BEHARI LAL, c|o Accountant General, Bundi (Rajputana).

NARAYAN SINGH, Madhav Ram, No. 13, Ashtabojam Road, Choolai, Madras.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort, Bombay.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort, Bombay.

PILLAI, T. M. Sankaranarayana, C/O Messrs. Sankar, Swamy, Tachnalkur, Tinnevelly Jn.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street, Madras.

PRAKASAM, C. M. S., 25, Sreenivasaperumal Sannidhi Street, Sreenivasapuram, Royapettah, Madras.

RAJAGOPALACHARIYA, M. K., c|o The Chief Editor, Wealth and Welfare, Thyagarayangar, Madras.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O., Mangalore.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road, Bombay.

SAGAL, Prag Narain, Laksa West, Benares City.

SAHA, Robindra Nath, B.Sc., Kumarkhali P. O., Nadia District, Bengal.

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate, Jamnagar (Kathiawar).

SEN, Joy Krishna, 32-A, Dhurrumatalla Street, Calcutta.

SEN, Saures Chandra, Tezpur, Assam.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street, Calcutta.

SHAMANNA, B., Retired P. W. D., Chief Accounts Clerk, Brahmin Valley, Mercara, Coorg.

SHARANGDHAR, Sadashiv Atmaram, Military Road, Santacruz, Bombay.

SOPARIWALLA, Chunilal Harkisandas, C/O Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort, Bombay.

SURAJ NARAIN, Kinari Bazar, Delhi.

VAKILNA, Nathalal Lallubhai, Haripura, Bhawaniwad, Surat.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road, Bombay. 7.

TOPOGRAPHICAL LIST.

ASSAM.

Dibrugarh.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd.

Tezpur.

SEN, Saures Chandra.

BENGAL.

Calcutta.

BANERJI, Haridas, 8|1K, Russa Road, Kalighat.

KUNDU, Atul Krishna, 12|1, Old Post Office Street, 2nd Floor.

SEN, Joy Krishna, 32-A, Dhurrumtalla Street.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street.

Dacca.

MUKHERJEE, Subodh Kumar, Commercial Academy.

Khamargachi (Hooghly Dist.).

CHATTERJEE, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village.

Kumarkhali (Nadia Dist.).

SAHA, Robindra Nath, B.Sc.

Ulipur (Rangpur Dist.).

BOSE. Nitai Doyal.

BOMBAY.

Bombay.

DAMANIA, Nourojee Fakirjee, Pearl Mansion, 36, Queen's Road.

DAVAR, Maneckjee Hormasjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road.

DEVIDAS VITHALDAS, Messrs. Devidas Vithaldas & Co., No. 16, Apollo Street, Fort.

MEHTA, Maneklal Amulakhrai, c|o Messrs. Naginadass and Maneklal, 35, Maldon House, Marine Lines.

Bombay—contd.

MEHTA, Rustomji Nussarwanji, 37, Hamam Street, Fort.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road. Fort.

RESAMVALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road.

SHARANGDHAR, Sadashiv Atmaram, Military Road, Santacruz.

SOPARIWALLA, Chunilal Harkisandas, C/O Messrs. C. H. Soparivalla & Co., 14, Hummam Street, Fort.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road.

Jamnagar (Kathiawar).

SARAYA, Dwarkadas Lalji, B.A., LL.B., outside Khambhalia Gate.

Surat.

VAKILNA, Nathalal Lallubhai, Haripura, Bhawaniwad.

COORG.

Mercara.

SHAMANNA, B., Retired P. W. D., Chief Accounts Clerk, Brahmin Valley.

DELHI.

Delhi.

BISHAMBAR DAYAL, No. 866, Dharampura Street.

JAIN, Nand Kishore, 280, Esplanade Road.

MADAN GOPAL, Rang Mahal.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk.

SURAJ NARAIN, Kinari Bazar.

MADRAS.

Madras.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T.

AIYAR, R. N. Rajam, 15, Armenian Street.

IYER, K. Narayna, 51, Paripurna Vinayagar, Koil Street, Mylapore.

Madras—contd.

NARAYAN SINGH, Madhav Ram, No. 13, Ashtabojam Road, Choolai.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street.

PRAKASAM, C. M. S., 25, Sreenivasaperumal Sannidhi Street, Sreenivasapuram, Royapettah.

RAJAGOPALACHARYA, M. K., C|o. The Chief Editor, Wealth and Welfare, Thyagarayanagar.

Madura.

AYYAR, K. A. Sankara, 181, New Street.

Mangalore.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O.

Mayavaram.

AYYAR, M. R. Balasubramania.

Quilon (S. India).

IYER, K. Narayana, Travancore National & Quilon Bank Buildings.

Tinnevelly Junction.

PILLAI, T. M. Sankaranarayana, Tachnallur.

Vellore.

KRISHNAMACHARI, T.

Vizagapatam.

GARU, N. Bhagavan Sarma.

NORTH-WEST FRONTIER PROVINCE.

Peshawar City.

KHANA, Dewan Bugha Mal, Kucha Santan.

RAJPUTANA AND AJMER-MERWARA.

Ajmer.

AGGARWAL, Rai Saheb Moti Lal, C/O R. B. Seth Tikam Chand Bhag Chand Bankers.

BEATTY, W., M.B.E., Retired Compilation Officer, B. B. & C. I. Rly., Grace Cottage, Civil Lines.

Beawar.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan.

GARGIYA, Kanhaiyalal, Gargiya Niwas.

Rundi.

MUKUT BEHARI LAL, C/O Accountant General.

SIND.

Karachi.

MASTER, Bomanji Burjorji, Parsi Colony.
MENEZES, Pasocal Francis, "Ville Louise", Cincinnatus Town.

UNITED PROVINCES.

Benares City.

CHATTERJEE, Durga Charan, Lala Lajpat Rai Road.
SAGAL, Prag Narain, Laksa West.

Fyzabad.

GRUTTOO, Ikbal Krishna Munshi.

AUDITOR'S CERTIFICATES RULES, 1932.

(Corrected up to the 30th November 1940.)

AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A. B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Auditor's Certificates Rules, 1932.

2. In these rules, unless there is anything repugnant in the subject or context—

(a) "Auditor's Certificate" means a certificate granted under these rules entitling the holder to act as an auditor of companies throughout British India.

(b) "Graduate" means a graduate of a University constituted by law in British India or British Burma or of the University of Mysore or of the Osmania University, or of a University in Great Britain and Northern Ireland.

(c) "Register" means the Register of Accountants.

(d) "Service as an articled clerk" means service as an articled clerk in the office of a Registered Accountant entitled to train articled clerks.

(e) "Service as an audit clerk" means service as an audit clerk in the office of a Registered Accountant entitled to train articled clerks.

PART I.

Maintenance of and Enrolment on the Register.

3. The Central Government shall maintain a Register of Accountants who shall be entitled to apply for certificates to practise as auditors of companies throughout British India. The name, usual address and qualifications of every such accountant shall be entered in the Register with the date on which an auditor's certificate, if any, was granted to him.

4. A person shall not be eligible for enrolment on the Register if he :—

(1) has been adjudged by a competent court to be of unsound mind ;

(2) is an undischarged insolvent ;

(3) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(4) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Central Government has, by order in this behalf, removed the disability ; or

(5) having previously practised as a public accountant is considered by the Central Government not to be a fit and proper person to be enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

5. Subject to the provisions of Rule 4 and Rule 9, a person holding the Government Diploma in Accountancy, awarded by the Government of Bombay, shall be entitled to be enrolled on the Register and may apply for enrolment on the Register at any time.

6. No person other than a person entitled to be enrolled on the Register shall be eligible for enrolment unless he has attained the age of twenty-one and has satisfied either—

(*a*) the tests prescribed in Part II of these rules, or

(*b*) a test recognised by the Central Government as equivalent to the tests referred to in clause (*a*).

7. For the purposes of clause (*b*) of Rule 6, membership of any one of the following institutes and societies shall be recognised as equivalent to the tests prescribed in Part II :—

(1) The Institute of Chartered Accountants in England and Wales;

(2) The Society of Incorporated Accountants and Auditors, London;

(3) The Society of Accountants in Edinburgh;

(4) The Institute of Accountants and Actuaries in Glasgow;

(5) The Society of Accountants in Aberdeen ; and

(6) The Institute of Chartered Accountants in Ireland.

8. *Omitted.*

9. (1) Every person enrolled on the Register shall pay an annual fee of Rs. 32. The annual fee shall be due and payable on the 1st April in each year.

(2) Every person, whose application for enrolment on the Register has been accepted shall before enrolment pay (*a*) an entrance fee of Rs. 150, and (*b*) a sum equivalent to the annual fee. Provided that the full amount of the entrance fee and half the amount of the annual fee shall be payable before enrolment by a person enrolled on or after the 1st October and before the 1st April next following.

10. (1) Every person wishing to be enrolled on the Register shall submit an application to the Secretary to the Government of India, Department of Commerce, in Form A (Appendix 1).

(2) The applicant shall furnish such further information bearing on his application as the Central Government may at any time require from him.

11. If the application is accepted by the Central Government an intimation to that effect shall be sent to the applicant along with a request for payment of the prescribed fees. On receipt of the prescribed fees, the applicant's name shall be enrolled on the Register and a certificate of enrolment in Form B (Appendix 1) issued to him.

12. A person enrolled on the Register shall be entitled to style himself "Registered Accountant" (or where he practises under a trade name such as Ram Lall and Company, "Registered Accountants") and to use the letters "R. A." after his name as long as his name continues to appear on the Register. A firm shall not be entitled to style itself "Registered Accountants" unless all of its partners practising in India are enrolled on the Register.

13. Every person enrolled on the Register may apply to the Central Government for a certificate entitling him to act as an auditor of companies throughout British India. The certificate shall be in Form C (Appendix 1) and shall be valid until the 30th June in the financial year next following. No fee shall be payable for a certificate. Every application for the grant of a certificate shall be addressed to the Secretary to the Government of India in the Department of Commerce. No application shall be necessary for the renewal of a certificate, but a fresh certificate valid for the succeeding twelve months shall be sent to each accountant to whom a certificate has previously been granted and whose certificate is still valid provided that he remains enrolled on the Register and has paid the annual fee due under Rule 9.

14. (1) The Central Government may remove permanently or temporarily from the Register the name of any person—

(*a*) from whom a request has been received to that effect; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due; or

(*c*) who is found to have been subject at the time of his enrolment, or thereafter has become subject, to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4; or

(*d*) whom the Central Government has declared not to be a fit and proper person to remain enrolled on the Register by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety, provided that before making such declaration the Central Government shall call upon the person concerned to show cause why his certificate should not be cancelled, and shall make such further inquiry, if any, as it may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in Appendix 3 shall be deemed to be such breach.

(2) The removal of the name of any person from the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

15. An auditor's certificate shall be deemed to be cancelled from the date on which, and during the period for which, the name of its holder is removed from the Register.

16. (1) The Central Government may, on receipt or an application in this behalf from a person whose name has been temporarily removed from the Register under sub-rule (1) of rule 14, restore his name to the Register, provided that he shall have paid before such restoration the annual fee for the year during which his name is restored, and if his name has been removed under clause (*b*) of that sub-rule all arrears on account of the annual fee.

(2) The restoration of a name to the Register shall be notified in the *Gazette of India* and shall be communicated to the person concerned.

17. The fees prescribed by these rules shall be paid into the Reserve Bank of India or, where there is no office of the Reserve Bank of India, into the Imperial Bank of India acting as the Agent of the Reserve Bank of India or into any Government Treasury for credit under the head " XXXVI—Miscellaneous Departments—Miscellaneous—Registration of Accountants ", and the bank or treasury receipt therefor shall be sent to the Secretary to the Government of India in the Department of Commerce.

18. The Register shall be published annually in the *Gazette of India* and copies of the Register shall be placed on sale.

PART II.

Theoretical Training, Examination and Practical Training.

19. Except as otherwise expressly provided in these rules, persons wishing to qualify themselves for enrolment on the Register shall be required to pass the First and Final Examinations prescribed and to serve as articled clerks for the periods and in the manner laid down in these rules.

20. A person who has before the 31st December 1934 passed the examination for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy shall not be required to pass either the First or the Final Examination

21. A person who—

(*a*) has passed the Degree Examination of a University constituted by law in British India or British Burma or of the University of Mysore or of the Osmania University or of a University constituted by law in Great Britain and Northern Ireland, with Accounting, Auditing and Mercantile or Commercial Law among other subjects for the degree course, or

(*b*) has held for a period of not less than seven years prior to the date of commencement of the Final Examination a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province,

shall not be required to pass the First Examination.

First Examination.

22. No candidate shall be admitted to the First Examination unless he —

(*a*) is a graduate, or

(*b*) has passed an examination entitling him to enter upon a course of studies at a University constituted by law in British India or

British Burma or the University of Mysore or the Osmania University or an examination recognised by the Central Government as equivalent thereto and produces a certificate in the form given in Appendix 4 from the head of an institution recognised for the purpose by the Central Government, that he has, subsequently to passing such examination, studied for a period of one academic year at such an institution and is fit to present himself for the examination, or

(c) produces a certificate that he has served for not less than seven years either wholly as an audit clerk or partly (but for not less than three years) as such clerk and partly as an articled clerk. In the latter case, one complete year's service as an articled clerk shall be reckoned as two years' service as an audit clerk and fractions of a year shall be ignored, or

(d) produces evidence to show that he was at any time admitted to the Examination for the Government Diploma in Accountancy held by the Accountancy Diploma Board, Bombay, or was eligible for admission to that Examination.

22-A. A person, who is attending an institution recognised by the Central Government for purposes of clause (*b*) of rule 22 and who while serving as an articled clerk, takes up military duties in connection with a war in which His Majesty's Government is involved shall, for the period of such duties, be deemed to have attended at such an institution.

23. Every candidate for admission to the First Examination shall pay a fee of Rs. 30.

24. Candidates for the First Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass simultaneously in both Groups.

Group I—*Accountancy and Auditing.*—(Two papers of three hours each).

Paper (*i*)—*Book-keeping.*—Short methods of calculation; Theory and practice of Single and Double Entry Book-keeping including the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheets.

Paper (*ii*)—*Accountancy and Auditing.*—Consignment and Joint Accounts; Partnership and Company Accounts; Departmental and Branch Accounts and General Principles of Auditing.

Group II—*Mercantile Law, Company Law and General Commercial Knowledge.* (Two papers of three hours each.)

Paper (*i*)—*Mercantile Law and Company Law.*—Law relating to Contracts, Sale of Goods, Partnership; and Elements of Company Law.

Paper (*ii*)—*Genera Commercial Knowledge.*—Charter parties; Bill of Lading; Fire and Marine Insurance; Bills; Cheques; Documents of Title to Goods; Stocks, Shares and other securities; Commercial Correspondence and Elements of Secretarial Practice.

The above particulars are intended as a general guide to questions which may be asked in each paper.

Final Examination.

25. No candidate shall be admitted to the Final Examination unless he—

(*i*) has either passed the First Examination or is exempted by Rule 21 from passing that examination; and

(*ii*) has either completed the period of service under articles prescribed by Rule 36 or is serving the last twenty-four months of the said period or is exempt from service under articles:

Provided that in the case of every candidate an interval of not less than eleven months shall have elapsed between the date of his passing the First Examination and the commencement of the Final Examination;

26. Every candidate for admission to the Final Examination shall pay a fee of Rs. 50.

27. Candidates for the Final Examination will be examined in the subjects comprised in the following two Groups and every candidate will be required to pass in both Groups. A candidate who passes the examination in only one Group shall be allowed two more chances to pass the other Group without being required at the same time to sit for the Group in which he has passed, provided that the chances are taken consecutively following the examination at which the candidate has failed. If he then fails to pass in the remaining Group he shall be required to pass in both Groups when he next sits for the examination. If after passing in one Group a candidate does not avail himself of the concession of appearing only for the remaining Group, he shall be required to pass in both Groups.

Group I—*Advanced Accounting and Auditing.*—(Three papers of three hours each).

Paper (*i*)—*Advanced Accounting* including knowledge of accounts in connection with floatation, reconstruction, amalgamation and liquidation of companies; Insolvency and Bankruptcy Accounts; Income-tax.

Paper (*ii*)—*Advanced Accounting* including knowledge of Accounts of Banks, Insurance Companies, and Electricity Companies; Double Account System; Costing, Stores and Labour Accounts.

Paper (*iii*)—*Auditing.*

Group II—*Mercantile Law, Company Law and Economics.*—(Three papers of three hours each).

Paper (*i*)—*Mercantile Law* including the law relating to Negotiable Instruments; Arbitration and Awards; Insolvency; Rights and Duties of Liquidators, Trustees and Receivers.

Paper (*ii*)—*Company Law* including law relating to special classes of companies and Income-tax law.

Paper (*iii*)—*Economics.*—Elements of Economics including Currency, Banking and Foreign Exchange.

The above particulars are intended as a general guide to questions which may be asked in each paper.

General.

28. The examinations shall be conducted in such manner as the Central Government may direct.

29. The First and the Final Examinations will ordinarily be held once in every year in the month of March or April at such places and times as may be notified by the Central Government in the *Gazette of India*.

30. Applications for admission to an examination shall be made on the prescribed form which may be obtained from the Secretary to the Government of India in the Department of Commerce. Every such application together with the prescribed fee shall be sent so as to reach the Central Government between the 1st and 31st of January of the Calendar year in which the examination is held.

31. The fee paid by a candidate who has been admitted to an examination shall not in any circumstances be refunded. If such a candidate is subsequently prevented from attending the examination to which he was admitted, the Central Government may, if it is satisfied that he was prevented from attending by circumstances beyond his control, permit the fee to be transferred to the next examination.

32. A notice stating the place, dates and times at which the candidate will be required to present himself for examination shall be sent to each candidate to the address given by him in his application so as to reach him not less than fourteen days before the commencement of the examination.

33. Every candidate passing the First or Final Examination shall be furnished with a certificate to that effect.

34. A list of successful candidates shall be published in the *Gazette of India* in alphabetical order after each examination and shall be sent to each successful candidate. The names of candidates obtaining distinction in the examinations shall be indicated in the list. Candidates shall not be supplied with the number of marks obtained by them in any paper but each unsuccessful candidate shall be informed of the group or groups in which he has failed.

35. If a candidate is found to have resorted to unfair means during the conduct of an examination or to have attempted to influence an examiner, the Central Government may, on receipt of a report to that effect from any examiner or any person duly authorised to conduct the examination, remove the name of such candidate from the list of those entered for the examination and may direct that a candidate whose name has been so removed shall not be admitted to the next or to any subsequent examination held under these rules.

36. A person who has passed the examinations prescribed in this Part shall not be eligible for enrolment on the Register unless he—

(*a*) produces a certificate in Form F (given in Appendix 2) from a Registered Accountant entitled to train articled clerks that he has served as an articled clerk with that Accountant for the period specified below :—

(*i*) in the case of a person who has before the 31st December 1934

passed the examination prescribed for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the Regulations for the award of the Government Diploma in Accountancy.....3 years.

(*ii*) in the case of a person who appeared and failed at any of the examinations mentioned in sub-clause (*a*) (*i*) held in the years 1932, 1933 and 1934, and was, in consideration of this, admitted to any of the Final Examinations held in the years 1935, 1936 and 1937, and passed it, and whose apprenticeship under the Regulations for the award of the Government Diploma in Accountancy was registered with the Accountancy Diploma Board, Bombay, before the 1st April 1933, or whose articles were registered under rule 42 with the Government of India in the Department of Commerce before that date.....3 years.

(*iii*) in the case of a graduate.....4 years.

(*iv*) in any other case.....5 years

or

(*b*) has served as an audit clerk for a period of not less than eight years in the case of a graduate and nine years in the case of a person other than a graduate ; or

(*c*) being a graduate, has served partly as an articled clerk and partly (but for not less than two years) as an audit clerk for a total period of not less than eight years ; or

(*d*) not being a graduate, has served partly as an articled clerk and partly (but for not less than three years) as an audit clerk for a total period of not less than nine years ; or

(*e*) has held for a period of not less than seven years a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province:

Provided that—

(1) for the purposes of computing the total periods in clauses (*c*) and (*d*) one complete year's service as an articled clerk shall be reckoned as two years' service as an audit clerk and fractions of a year shall be ignored ;

(2) for the purposes of clauses (*a*), (*c*) and (*d*) any period of apprenticeship served under the Regulations for the award of the Government Diploma in Accountancy and duly registered with the Accountancy Diploma Board, Bombay, shall be reckoned as service under articles ;

(3) a person who, on completion of his apprenticeship under the Regulations for the award of the Government Diploma in Accountancy, is required under this rule to serve a further period, may serve such period under articles with the same Accountant with whom he served his apprenticeship whether the said Accountant is a Registered Accountant entitled to train articled clerks or not, provided he rejoins him within six months from the date of completion of his apprenticeship ; and

(4) service as an articled or audit clerk in the office of an Accountant approved by the Government of Burma for the purpose of taking articled clerks in Burma shall be deemed to be service as an articled clerk or, as the case may be, an audit clerk, for the purposes of this rule.

Registered Accountants entitled to train Articled Clerks.

37. A list of Registered Accountants entitled to train articled clerks shall be maintained by the Central Government. The list shall be published once a year in the *Gazette of India* and copies of the list shall be placed on sale.

38. (1) No person shall be eligible for inclusion in the list of Registered Accountants entitled to train articled clerks unless he—

(*i*) is in practice as a Registered Accountant in India ; and

(*ii*) has been continuously for a period of not less than three years immediately before the date of his application either in practice as a Registered Accountant in India or employed as a paid assistant to a practising Registered Accountant in India or partly in such practice and partly so employed.

(2) Applications for inclusion in the list shall be submitted through the Provincial Government of the province in which the candidate has his head office to the Secretary to the Government of India in the Department of Commerce and shall be accompanied by particulars of the candidate's practice or that of his firm.

(3) A Registered Accountant entitled to train articled clerks shall on ceasing to practise as a Registered Accountant in India inform the Secretary to the Government of India in the Department of Commerce of the fact within thirty days from the date on which he ceases to practise.

(4) A Registered Accountant entitled to train articled clerks who takes up military duties in connection with a war in which His Majesty's Government is involved shall be deemed to be in practice for the period of such duties.

(5) A Registered Accountant who is employed as a paid assistant to a Registered Accountant entitled to train articled clerks or in a firm of such accountants, and who takes up military duties in connection with a war in which

His Majesty's Government is involved, shall, for the period of such duties, be deemed to be in service of the same accountant or of the same firm, as the case may be, for purposes of sub-rule (1) of rule 40.

39. The Central Government may remove from the list of Registered Accountants entitled to train articled clerks the name of any person—

(*a*) whose name has been removed from the Register of Accountants, or

(*b*) who has ceased to practise as a Registered Accountant in India, or

(*c*) who has ceased to be a partner in the firm of Registered Accountants in which he was a partner at the time when his name was included in the list of Registered Accountants entitled to train articled clerks, or

(*d*) whose name was wrongly or inadvertently included in the list, or

(*e*) who in its opinion is no longer a fit and proper person to employ articled clerks, or is no longer in a position to train articled clerks, or

(*f*) who has expressed a desire to that effect,

and such removal shall be notified in the *Gazette of India*:

Provided that before removing the name of any person under clause (*b*), (*c*), (*d*) or (*e*), the Central Government shall call upon the person concerned to show cause why his name should not be removed.

40. (1) (*a*) Except as elsewhere provided in this rule a Registered Accountant entitled to train articled clerks may employ not more than three articled clerks at one time :

Provided that if the articled clerks in the employ of a Registered Accountant entitled to train articled clerks include any such person as is referred to in the third proviso to rule 36, the total number of articled clerks employed by such accountant may be four.

(*b*) If a Registered Accountant entitled to train articled clerks has for the time being in his employ any apprentices under the regulations for the award of the Government Diploma in Accountancy, the total number of such apprentices and of articled clerks employed shall not exceed four in all.

(*c*) A Registered Accountant entitled to train articled clerks in practice without any partner may in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for every paid assistant in his service in India and enrolled on the Register.

(*d*) A Registered Accountant entitled to train articled clerks in practice with one or more partners who are Registered Accountants but who are not Registered Accountants entitled to train articled clerks may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for each of such partners in India and one articled clerk for each paid assistant in the service of the firm in India and enrolled on the Register.

(c) Where two or more Registered Accountants entitled to train articled clerks are in practice as partners with or without additional partners who are Registered Accountants but not Registered Accountants entitled to train articled clerks, one or other of the partners who are Registered Accountants entitled to train articled clerks may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk only for each such additional partner in India and one for each paid assistant in the service of the firm in India and enrolled on the Register:

Provided that a Registered Accountant entitled to train articled clerks shall not be entitled to employ any additional articled clerks for a partner or a paid assistant in accordance with any of the clauses (c), (d) and (e) if such partner or paid assistant has any professional connection whatsoever with any other accountant or a firm of accountants entitled to act as auditor or auditors of companies.

(2) A Registered Accountant entitled to train articled clerks may, on the death or retirement of a partner in his firm, accept transfer, in accordance with Rule 46, of the articles of any clerk who was employed by such partner at the time of his death or retirement and may continue to employ such clerk for the remainder of his term of service under articles in addition to the number of articled clerks already in his employment at the time of his partner's death or retirement provided that such addition shall not cause the total number of clerks and apprentices in his employment exclusive of the articled clerks employed by him under clause (e) of Sub-rule (1), to exceed four.

41. A Registered Accountant entitled to train articled clerks shall before accepting a person for service with him under articles satisfy himself by inspection of the relevant certificates that such person—

(a) will be not less than sixteen years of age on the date of commencement of his articles, and

(b) has passed the Matriculation Examination of a University constituted by law in British India or British Burma or of the University of Mysore or of the Osmania University, or any other examination entitling him to enter upon a course of studies at any such University or an examination which has been declared by the Central Government to be equivalent thereto.

42. The articles shall be executed in Form D or Form E (Appendix 2), according as the candidate for articled clerkship is of full age or is a minor, and shall be stamped. The articles together with the necessary documentary evidence showing that the conditions laid down in clauses (a) and (b) of Rule 41 are satisfied, shall be sent to the Secretary to the Government of India in the Department of Commerce for registration so as to reach him within sixty days after the execution of the articles or their commencement whichever is earlier and shall be accompanied by a fee of Rs. 10 and by a statement giving particulars of the name, father's name, residence and age of the articled clerk.

43. A register of articled clerks shall be maintained by the Central Government.

44. No articled clerk shall, during the time of his service as articled clerk except with the permission of the Central Government, engage in any other business or occupation :

Provided that military service rendered by an articled clerk in connection with a war in which His Majesty's Government is involved shall be deemed to be service under articles for purposes of rule 36.

45. In the event of any complaint of misconduct or a breach of Rule 44 or a breach of any of the covenants contained in the articles executed in Form D or Form E referred to in Rule 42 being made against any articled clerk, the Central Government may, if it is satisfied that the complaint is proved, direct the cancellation of the Articles, or that any period already served under such Articles shall not be reckoned as such service for the purpose of Rule 36. A person whose Articles have been cancelled under this rule shall not be retained or taken as an articled clerk by any Registered Accountant entitled to train articled clerks.

46. In the event of the name of an employer of an articled clerk being removed from the list of Registered Accountants entitled to train articled clerks or if he ceases to practise, the articles may be transferred to another Registered Accountant entitled to train articled clerks and the transfer shall be reported to the Secretary to the Government of India in the Department of Commerce. In the like events or in the event of the death of the employer the articled clerk may enter into fresh articles for the remainder of his term of service. Such fresh articles shall be sent for registration as provided in Rule 42 but shall not require the payment of any fee.

47. (1) Articles may by agreement between the articled clerk and his employer be assigned to another employer. Such an assignment shall be in Form G (Appendix 2) and shall be subject to the provisions of Rule 42 regarding registration and the payment of a fee.

(2) Articles may by agreement between the articled clerk and his employer be terminated and the articled clerk may enter into fresh articles with another Registered Accountant entitled to train articled clerks for the remainder of his term of service. Such fresh articles shall be subject to the requirements contained in rule 42 but the Central Government may refuse to register the articles until such time as it has received the necessary termination report required by rule 47-A.

47-A. A Registered Accountant entitled to train articled clerks shall, on completion, discontinuance or termination otherwise of the service of an articled clerk in his employment, send a report to that effect to the Secretary to the Government of India in the Department of Commerce. Such a report shall have been signed, wherever practicable, by both the employer and the articled clerk.

48. *Omitted.*

PART III.

The Indian Accountancy Board.

49. (1) The Indian Accountancy Board shall consist of twenty members as follows :—

(*a*) six members nominated by the Central Government of whom two shall be persons in the service of Government and four shall be Registered Accountants entitled to train articled clerks.

(*b*) two members who shall be Registered Accountants, one nominated by the Federation of Indian Chambers of Commerce and Industry and the other by the Associated Chambers of Commerce, and

(*c*) twelve members elected by Registered Accountants in the manner hereinafter prescribed:

Provided that no act done by the Board shall be questioned on the ground merely of the existence of any vacancy in it.

(2) If any of the bodies mentioned in clause (*b*) of sub-rule (1) fails to make, within one month of the receipt from the Central Government of the request to nominate any nomination which it is entitled to make the Central Government may itself nominate a member to fill that vacancy.

(3) Every nomination or election of a member of the Board shall be notified in the *Gazette of India*.

49-A. (1) For the purpose of the elections referred to in clause (*c*) of sub-rule (1) of rule 49 there shall be the following territorial constituencies returning the number of members shown against each :—

(1) The Province of Madras and the Indian States of Hyderabad, Mysore, Travancore and Cochin.	3
(2) The Province of Bombay and the Western India States	3
(3) Bengal and Assam.	3
(4) The United Provinces, Bihar, the Central Provinces and Berar, and Orissa.	1
(5) The Punjab and the North-West Frontier Province.	1
(6) Sind, Delhi, Ajmer-Merwara and the Rajputana States.	1

(2) Every person enrolled on the Register of Accountants as last published under Rule 18 whose address as given in the Register so published happens to be in one or other of the constituencies mentioned in sub-rule (1) shall be entitled to vote in any election by the constituency to which, according to his address he belongs.

(3) Every person borne on the list of Registered Accountants entitled to train articled clerks shall be eligible to stand for election by the constituency to which he is shown as belonging in that list.

49-B. (1) At least six weeks before the date of an election the Central Government shall publish in the *Gazette of India*—

(*i*) a list of Registered Accountants entitled to train articled clerks belonging to the constituency, and

(*ii*) a notice mentioning the date of election and the number of members to be elected, and calling for nominations of candidates for election by a specified date which shall not be less than fourteen days from the date of publication of the notice.

(2) Every nomination of a candidate for election shall be in Form H (Appendix 5) duly signed by the candidate and by the proposer and seconder both of whom shall be persons entitled to vote in the election, and shall be forwarded by registered post to the Secretary, Indian Accountancy Board, by name, so as to reach him on or before the due date.

(3) Every candidate for election shall pay a fee of rupees fifty in the manner prescribed in rule 17 and enclose the bank or treasury receipt therefor with the nomination paper.

(4) Any candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the Secretary, Indian Accountancy Board, before 3 o'clock on the seventh day succeeding the date fixed for the receipt of nomination papers. No person who has thus withdrawn his candidature shall be allowed to cancel his withdrawal. Any candidate who withdraws his candidature in accordance with this sub-rule will be entitled, on application made in that behalf, to the refund of the fee deposited by him under sub-rule (3).

49-C. (1) At least fourteen days before the date of election the Central Government shall send by registered post to the address of every voter in the constituency as given in the Register of Accountants as last published under rule 18 a voting-paper and a declaration form, together with a letter explaining the manner in which they shall be filled up and specifying the date and hour by which they should reach the Secretary, Indian Accountancy Board.

(2) The voting paper shall contain a list of the candidates standing for election and bear the seal of the Government of India, Department of Commerce.

(3) Each voter shall be entitled to a number of votes equal to the number of members to be elected, but shall not record more than one vote in favour of any one candidate. If a voter records more votes than he is entitled to, the voting paper shall be regarded as invalid.

(4) The declaration form shall be signed by the voter in the presence of a Magistrate or a Notary Public or a Commissioner for Oaths or a Registrar of Joint Stock Companies or an Income-tax Officer, or if the voter resides in an Indian State, in the presence of a First Class Magistrate of that State or of a Political Officer not lower in rank than an Assistant Political Agent, and shall be certified to have been so signed under the hand and seal of the Magistrate, Notary Public, Commissioner for Oaths, Registrar of Joint Stock Companies or Income-tax Officer, or, as the case may be, of the Political Officer.

(5) After recording his vote or votes, a voter shall enclose the voting paper in the envelope provided for that purpose, enclose the declaration form duly signed and certified in accordance with sub-rule (4) and the envelope containing the voting paper, in another envelope, and forward it by registered post to the Secretary, Indian Accountancy Board, or otherwise have it delivered to him, so as to reach him by the due date and hour. Any voting paper which is received after the due date and hour or which has not been forwarded in accordance with this sub-rule shall be regarded as invalid.

49-D. (1) The person or persons securing the largest number of valid votes shall be declared to be duly elected.

(2) In the case of equality of votes the final selection shall rest with the Secretary to the Government of India in the Department of Commerce.

49-E. (1) Any doubts or disputes arising as to the validity of an election shall be determined by the Central Government whose decision shall be final.

(2) No election shall be deemed to be invalid merely because of the accidental omission to send, or delay in sending, a voting paper to a voter, or the accidental non-receipt of, or delay in receiving, a voting paper by a voter, or any other accidental irregularity or informality in the conduct of the election.

50. One of the members in the service of Government shall be appointed Chairman of the Board by the Central Government and shall have power to depute any other person in the service of Government to act as member and chairman on his behalf.

51. The Secretary to the Board shall be appointed by the Central Government and shall not be a member of the Board.

52. Save as provided in these rules the term of office of all members of the Board other than those who are in the service of Government shall be three years from the date on which their nomination or election is notified in the *Gazette of India.*

53. A member, other than a member who is in the service of Government, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

54. (1) Before a member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days—

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure from and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months, he shall tender his resignation or apply for leave of absence. On receipt of such application the Central Government may at its discretion grant leave of absence, or, if it considers it necessary, treat the member's office as vacant.

(2) If any member, other than a member who is in the service of Government, leaves India for a period exceeding thirty days without taking either of the courses mentioned in sub-rule (1) he shall be deemed to have resigned his office with effect from the date of his departure from India.

55. A member, other than a member in the service of the Government, shall be deemed to have vacated his seat on the Board, if—

(*a*) being a person nominated or elected to the Board under clause (*a*) or clause (*c*) of sub-rule (1) of rule 49, his name is removed from the list of Registered Accountants entitled to train articled clerks, or

(*b*) being a person nominated under clause (*b*) of the said sub-rule, his name is removed from the Register, or

(*c*) he is absent from two consecutive meetings of the Board without special leave of absence from the chairman of the Board.

55-A. (1) Any casual vacancy in the Board shall be filled up in the same manner as the seat was originally filled.

(2) The term of office of a member nominated or elected to fill a casual vacancy shall extend so long only as the member in whose place he is nominated or elected would have been entitled to hold office if the vacancy had not occurred.

56. The Board shall meet as often as may be required, provided that a meeting shall be held at least once a year. The place of meeting shall be at the headquarters of the Central Government or at such other place as the Chairman may think fit.

57. Twenty one days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting, provided that in cases of urgency an emergency meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

58. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting.

59. No business shall be transacted at a meeting of the Board unless there are present at least eight members.

60. Any question which the Board is required to take into consideration may, if the Chairman so decides, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

61. The Board may appoint committees constituted from among the members to report to the Board in regard to particular matters included within the scope of its functions or to advise and assist the Central Government in regard to any such matter. Every such committee shall consist of not less than five members of which three shall form a quorum.

62. Minutes shall be made of the proceedings of meetings of the Board and of the committees thereof and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Central Government.

63. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board and of the Committees thereof at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and $1\frac{3}{5}$ths of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Fifty rupees per day for the days of attendance at a meeting, provided that in the case of a member resident at the place of the meeting, the rate shall be Rs. 30 per day.

PART IV.

Local Accountancy Boards.

64. The Central Government may constitute a Local Accountancy Board for any area and may designate the headquarters of each Local Accountancy Board so constituted.

65. A Local Accountancy Board shall consist of not less than three and not more than eight members who shall be appointed by the Central Government on the recommendation of the Provincial Government concerned. Provided that, in addition to the members so appointed, a member of the Indian Accountancy Board shall be *ex-officio* a member of the Local Accountancy Board for the area in which he ordinarily resides.

66. The Chairman of a Local Accountancy Board shall be a member of the Indian Accountancy Board and shall be appointed by the Central Government.

67. Save as otherwise provided in these Rules, a member, other than a member who is in the service of Government or who is a member *ex-officio*, shall hold office for three years from the date of his appointment unless the Central Government when appointing him directs otherwise.

68. A member, other than a member who is in the service of Government or who is a member *ex-officio*, may resign his office by letter addressed to the Secretary to the Government of India in the Department of Commerce.

69. (1) Before a member, other than a member who is in the service of Government or who is a member *ex-officio*, leaves India for a period exceeding thirty days,

(*a*) he shall intimate to the Secretary to the Government of India in the Department of Commerce the date of his departure and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a period longer than six months he shall tender his resignation or apply for leave of absence. On receipt of such an application the Central Government may at its discretion grant leave of absence or, if it considers it necessary, treat the member's office as vacant and appoint another member thereto.

(2) If any member to whom sub-rule (1) applies leaves India for a period exceeding thirty days without taking either of the courses mentioned in clause (*b*) of that sub-rule he shall be deemed to have resigned his office with effect from the date of his departure from India.

70. A member, other than a member who is in the service of Government or who is a member *ex-officio*, shall be deemed to have vacated his seat on a Board—

(*a*) if he is found to have been subject at the time of his appointment to the Board or thereafter has become subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4, or

(*b*) if he is absent from two consecutive meetings of the Board without special leave of absence from the Board.

71. Fourteen days at least before any meeting of the Board notice of the time and place of the intended meeting shall be sent to the usual address of every member of the Board and such notice shall, so far as practicable, contain a statement of the business to be transacted at such a meeting provided that in cases of urgency an emergent meeting may be summoned at any time by the Chairman who shall inform members of the subject matter for discussion and the reasons for which he considers it to be urgent.

72. The Chairman shall preside at every meeting at which he is present and, if he is absent, the members present shall elect one of their number to preside over the meeting, provided that the Chairman shall be a member of the Indian Accountancy Board if any such member is present at the meeting.

73. Every question placed before the Board for decision shall, in the event of a difference of opinion, be decided by a majority of votes, and in case of equality of votes the Chairman shall have a casting vote in addition to his original vote.

74. No business shall be transacted at a meeting unless there are present at least half the total number of members, appointed and *ex-officio*. Provided that, if the total number of such members is less than six, three members shall form a quorum.

75. Any question which the Board is required to take into consideration may, if the Chairman considers it necessary, be referred to the members by circulation of the papers. Provided that no business shall be disposed of by circulation unless not less than half the total number of members have expressed their views upon it. All members shall be informed of any decision made as the result of circulation.

76. Minutes shall be made of the proceedings of meetings of the Board and every minute signed by the Chairman of the meeting to which it relates, or by the Chairman of the next subsequent meeting, shall be submitted to the Central Government.

77. Members of the Board (other than members who are in the service of Government and are entitled to travelling and daily allowances under the ordinary rules) shall receive travelling allowance and daily fee for attending the meetings of the Board at the following rates :—

Travelling allowance.—One and a half of the first class fare by rail to and from the place of meeting and $1\frac{1}{2}$ths of the first class fare by steamer for any portion of the journey performed by steamer.

Daily fee.—Thirty rupees per day for the days of attendance at a meeting, provided that in the case of members resident at the place of the meeting, the rate shall be Rs. 20 per day.

APPENDIX 1.

FORM A.

Form of Application for enrolment on the Register of Accountants.

(*See* Rule 10.)

The Secretary to the Government of India,

Department of Commerce,

New Delhi.

SIR,

I beg to offer myself for enrolment on the Register of Accountants. I also hereby declare that I am not subject to any of the disabilities stated in clauses (1), (2), (3) and (4) of Rule 4 of the Auditor's Certificates Rules, 1932.

1. Name in full and usual address.....
2. Father's name.....
3. Nationality.....
4. Date of birth*.....
5. Place or places of business or service .....
6. Date of commencement of practice or service.....
7. If a partner or assistant, state name of firm and position therein .. ..
8. Period of residence in India.....
9. Particulars of qualifications†.....
10. Occupation in full.....
11. State whether at any time debarred from practising as an auditor: If member of any of the institutions specified in Rule 7, state whether at any time membership was suspended, and if so, the reasons of suspension and its duration.....
12. Whether Auditor's Certificate is required after enrolment on the Register of Accountants.....

I beg to remain, etc

Date.....

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* Applicants may be required to produce evidence of their age.

† Originals or duly certified copies of diplomas, certificates and other documents in support of qualifications claimed must be sent with the application.

FORM B.

CENTRAL GOVERNMENT.

DEPARTMENT OF COMMERCE.

Certificate of Enrolment on the Register of Accountants.

(*See* Rule 11.)

No.....

This is to certify that.....of.....
....in the province of.....was enrolled on this .....day of.....19 , on the Register of Accountants maintained under the authority of the Central Government.

Dated this.....day of.....19 .

By order of the Central Government.

Secretary to the Government of India,
Department of Commerce.

FORM C.

Auditor's Certificate.

(*See* Rule 13.)

This is to certify that.....of.....
.....is entitled to be appointed and to act as an auditor of companies throughout British India. This certificate is valid from the .....day of.....19..... to the 30th day of June 19....., inclusive.

Dated this.....day of .....19 .

By order of the Central Government.

Seal.

Secretary to the Government of India
Department of Commerce.

APPENDIX 2

FORM D

(For use when the Articled Clerk is of full age.)

(*See* Rule 42.)

Articles of apprenticeship made the.....day of.....one thousand nine hundred and.....between.....of .....a Registered Accountant entitled to train articled clerks under the Auditor's Certificates Rules, 1932 (hereinafter called the Employer) of the one part and.....(hereinafter called the Articled Clerk) of the other part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk hereinafter contained and of the premium of Rs.....paid by the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his articled clerk for the term of..... years from the .....day of.....

2. The Articled Clerk of his own free will binds himself articled clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his articled clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all t mes during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an articled clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Employer covenants with the Articled Clerk as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932 Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an Accountant or cease to be borne on the list of Registered Accountants entitled to train articled clerks maintained under the Auditor's Certificates Rules, 1932, or shall in any way become incapable of continuing the intended employment of the Articled Clerk during the said term he or his personal representative shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical parctitioner, leave of absence for an additional period aggregating not more than one-eleventh of the service actually rendered.

5. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by .....

in the presence of.....

FORM E.

(For use when the Articled Clerk is a minor.)

(*See* Rule 42.)

Articles of Apprenticeship made the .....day of..... one thousand nine hundred and.....*between*..... of.....a Registered Accountant entitled to train articled clerks under the Auditor's Certificates Rules, 1932 (hereinafter called the Employer), of the first part.....(hereinafter called the Guardian) of the second part and.....(hereinafter called the Articled Clerk) of the third part.

Witness as follows that is to say :—

1. In consideration of the covenants by the Articled Clerk and Guardian respectively hereinafter contained and of the premium of Rs.....paid by or on behalf of the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of.....years from the.....day of.....

2. The Articled Clerk of his own free will and with the consent of the Guardian binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows :—

(*a*) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice or profession of accountancy.

(*b*) That he will not at any time during the said term destroy cancel obliterate spoil embezzle spend make away with or take copies of books papers plans documents monies stamps or chattels of the Employer his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(*c*) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(*d*) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence honesty and propriety.

(*e*) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.

(*f*) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by his the Articled Clerk's misbehaviour or improper conduct.

4. The Guardian covenants with the Employer as follows :—

That he will indemnify the Employer his partner or partners and all or any of them in case the Articled Clerk shall act contrary to the last-mentioned covenant and the Employer or his partners shall suffer thereby any loss damage or prejudice.

5. The Employer covenants with the Articled Clerk and the Guardian as follows :—

(*a*) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art science and knowledge of accountancy.

(*b*) That he will at the expiration of the said term use his best means and endeavours at the request cost and charges of the Articled Clerk and the Guardian or either of them to cause the Articled Clerk to be enrolled on the Register of Accountants pursuant to the Auditor's Certificates Rules, 1932. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be enrolled on the said Register.

(*c*) That if the Employer shall die or cease to practise as an Accountant or cease to be borne on the list of Registered Accountants entitled to train articled clerks maintained under the Auditor's Certificates Rules, 1932, or shall in any way become incapable of continuing the intended employment of the Articled Clerk during the said term he or his personal representatives shall at the option of the Articled Clerk either return a proportionate part of the premium or without any further expense to the Articled Clerk make the necessary arrangements for the completion of the residue of the term as Articled Clerk to some other.

(*d*) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical practitioner, leave of absence for an additional period aggregating not more than one-eleventh of the service actually rendered.

6. These articles are subject to the Auditor's Certificates Rules, 1932, and may be cancelled under Rule 45 of such Rules.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by.....

in the presence of.....

Signed Sealed and Delivered

by .....

in the presence of.....

Signed Sealed and Delivered

by .....

in the presence of.....

FORM F.

Certificate of completion of service under Articles.

(*See* Rule 36.)

I,....., of....., do hereby certify that Mr.....served as an articled clerk under me in accordance with the Auditor's Certificates Rules, 1932, for a period of..... .....from.....to....., that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

The articles were duly registered with the Central Government in the Department of Commerce, *vide* Registration No.....of 19 .

(Place).....

(Date).... .....

....

(Signature.)

FORM G.

(*See* Rule 47.)

ASSIGNMENT OF ARTICLES made the.....day of .....One thousand nine hundred and .....BETWEEN..... .....of.....(hereinafter called "the Employer") of the first part,.....of.....(hereinafter called "the Guardian*") of the second part,.....son of the said.....(hereinafter called "the Articled Clerk") of the third part and.....of..... carrying on the business of.....at..... (hereinafter called "the New Master") of the fourth part.

WHEREAS by Articles of Apprenticeship dated..... and made between the Employer of the first part the Guardian of the second part and the Articled Clerk of the third part the Articled Clerk was bound apprentice to the Employer in the practice or profession of accountancy for a term of.....years from the.....day of 193 .

AND WHEREAS it has been agreed that the Articled Clerk shall serve the now unexpired residue of the said term with the New Master being an accountant borne on the list of Registered Accountants entitled to train articled clerks maintained under the Auditor's Certificate Rules, 1932, and the Employer has agreed with the consent of the Guardian and of the Articled Clerk to assign the said Articles of Apprenticeship to the New Master.

†AND WHEREAS the Employer has paid to the New Master Rs..... out of the premium received by the Employer under the said Articles.

†AND WHEREAS the Guardian/Articled Clerk has paid the New Master the sum of Rs.....by way of further premium.

NOW THIS DEED OF ASSIGNMENT WITNESSETH as follows :—

1. The Employer hereby assigns the said Articles of Apprenticeship and all his interest therein and the benefit of all covenants therein contained to the New Master to hold the same for all the residue now unexpired of the said term of.....years.

2. The New Master covenants with the Employer the Guardian and the Articled Clerk and with each of them separately—

(*a*) That he will take the Articled Clerk as his Articled Clerk for the now unexpired residue of the said term in order that he may complete his studies and acquire the art science and knowledge of accountancy.

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* NOTE.—If the Articled Clerk is of age the reference to Guardian will be omitted throughout and certain consequential alterations necessitated.

† May be omitted if not required.

(*b*) That he will observe and perform all the covenants in the said Articles contained and on the part of the Employer to be observed and performed in like manner in all respects as if he the New Master were therein named instead of the Employer and will keep the Employer indemnified from the same and from all actions claims or demands in respect thereof.

3. The Guardian and the Articled Clerk severally covenant with the New Master—

(*a*) That the Articled Clerk shall diligently and faithfully serve the New Master as his apprentice in his profession of accountancy for all the residue now unexpired of the said term.

(*b*) That they and each of them will observe and perform all the covenants in the said Articles contained and on their part to be performed in like manner in all respects as if the New Master were therein named instead of the Employer.

4. This Deed of Assignment is in accordance with the provisions of Rule 47 of the Auditor's Certificates Rules, 1932, and is subject in all respects to such Rules.

IN WITNESS whereof the parties have hereunto set their respective hands the day and year first above written.

Executed by.....
in the presence of..... } "the Employer" of the first part.

Executed by.....
in the presence of..... } "the Guardian" of the second part.

Executed by.....
in the presence of..... } "the Articled Clerk" of the third part.

Executed by.....
in the presence of..... } "the New Master" of the fourth part.

APPENDIX 3.

[*See* Explanation to Rule 14 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT ENROLLED ON THE REGISTER WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant enrolled on the Register or to a holder of a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than a Registered Accountant or a holder of a restricted certificate or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than a Registered Accountant or a holder of a restricted certificate or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913), or if the company is registered in an Indian State, the requirements of any analogous provision of law in force in that State, have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter, by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or promoting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff, another Registered Accountant or a holder of restricted certificate.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements of average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

(10) Authorising any person in India who is neither a Registered Accountant nor a holder of a restricted certificate to sign on his behalf any balance sheet, profit and loss account, report or statement.

Note.—Persons enrolled on the Register of Accountants should adopt a uniform designation, *viz.*, " Registered Accountant " in their letter heads, sign boards, visiting cards, etc. The use of such expressions as " Income-tax Consultants, Experts or Specialists ", " Public Accountants and Auditors ", " Registered Accountants and Government Certified Auditors ", " Liquidators", etc., after their names should be avoided. There, is, however, no objection to the use of titles of honours conferred by Government or of titles that indicate membership of a recognised institute or society as specified in rule 7 of the Auditor's Certificates Rules, 1932, or of academic qualifications whether of the United Kingdom or of India.

Registered Accountants, who are entitled to style themselves as " Certified Accountants" according to the Auditor's Certificates Rules of an Indian State but who are not members of the Scottish Institutes or Society of Chartered Accountants, are not allowed to use the letters "C. A." after their names unless the source from which the designation is acquired is clearly stated.

The size and number of name-plates and sign boards displayed should also be restricted strictly to the reasonable requirements of each case and every effort should be made to avoid any suspicion of advertisement in their use.

Failure to observe these instructions will be treated as a breach of professional propriety in accordance with act (5) of the above acts.

APPENDIX 4.

CERTIFICATE TO BE SIGNED BY THE HEAD OF AN INSTITUTION RECOGNISED UNDER RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

(*To be sent so as to reach the Secretary to the Government of India, Department of Commerce, New Delhi, at least three weeks before the commencement of the Examination*).

I certify that.....has attended.....out of..... lectures and.....out of.....lectures delivered for Group I and Group II, respectively, of the First Examination under the Auditor's Certificates Rules, 1932, during.....

I further certify that to the best of my knowledge and belief, he bears a good moral character and that I consider him a fit person to appear at the said Examination.

(Signature).....

(Designation).....

Date.....

NOTE.—Candidates are required to attend at least 75 per cent. of the number of lectures delivered for each Group.

APPENDIX 5.

FORM H.

Form of nomination of a candidate for election to the Indian Accountancy Board.
[*See Rule 49-B(2)*].

We, the undersigned Registered Accountants, being qualified to vote in the election of members to the Indian Accountancy Board by the..... .....constituency, do hereby nominate Mr..... .....who is a Registered Accountant entitled to train articled clerks belonging to that constituency, as a candidate for the election to be held on the..... .....19 .

(1) Signature of
proposer .....
Enrolment No.....
Address. .....

(2) Signature of
seconder.....
Enrolment No.....
Address. .....

I,.....being a Registered Accountant entitled to train articled clerks belonging to the..... .....constituency, agree to stand for the election by that constituency to be held on the.....19.....

I have paid the fee of Rs. 50 to the Reserve Bank of India / the Imperial Bank of India / the Government Treasury at

Bank / Treasury receipt is enclosed herewith.

Signature of candidate.....

Address.....

Dated this.....day of.....19.....

RESTRICTED CERTIFICATES RULES, 1932

(Corrected up to the 30th November 1940.)

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RESTRICTED CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE, NOTIFICATION (REGISTRATION OF ACCOUNTANTS) No. 213 (11)-T. & E.-(A.B.), DATED THE 26TH MARCH 1932.]

In exercise of the powers conferred by sub-section (2) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by the said sub-section, namely :—

1. These rules may be called the Restricted Certificates Rules, 1932.

2. (1) Every person holding a temporary or permanent restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province shall, within three months of the commencement of these Rules, send his certificate, or a duly certified copy thereof, to the Secretary to the Government of India in the Department of Commerce. Original certificates will be returned to the holders after the particulars entered in them have been noted.

(2) In the month of April in each succeeding year every holder of a restricted certificate intending to continue to practise as an auditor shall send a report to that effect to the Secretary to the Government of India in the Department of Commerce. A person who omits to send such report shall cease to be entitled to act as an auditor unless, on an application made by him, the Central Government by order in this behalf, condones this omission.

3. (1) Every holder of a restricted certificate, whether such certificate is temporary or permanent, entitling the holder to act as an auditor within a province may continue so to act. Provided that the Central Government may at any time suspend or cancel such a certificate if the holder—

(*a*) has been adjudged by a competent court to be of unsound mind ;

(*b*) is an undischarged insolvent ;

(*c*) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(*d*) has been convicted by a competent court, whether within or without British India, of an offence punishable with transportation or imprisonment unless the offence of which he was convicted has been pardoned, or unless, on an application made by him, the Central Government has, by order in this behalf, removed the disability ;

(*e*) has been declared by the Central Government not to be a fit and proper person to act as an auditor of the accounts of public companies by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, or of any breach of professional propriety provided that before making such declaration the Central Government shall call upon the holder to show cause why his certificate should not be cancelled and shall make such futher inquiry, if any, as it may consider necessary.

Explanation.—Without prejudice to the generality of the reference to any breach of professional propriety, any act or omission specified in the Appendix shall be deemed to be such breach.

(2) The suspension or cancellation of a certificate shall be notified in the official Gazette and communicated to the holder of the certificate at his usual address.

APPENDIX.

[*See* Explanation to Rule 3 (1).]

LIST OF ACTS AND OMISSIONS BY AN ACCOUNTANT SUBJECT TO THESE RULES WHICH ARE DEEMED TO BE BREACHES OF PROFESSIONAL PROPRIETY.

(1) Placing of his professional services at the disposal of or entering into partnership with an unqualified person or persons in a position to obtain business of the nature in which public accountants engage by means which are not open to an accountant subject to the Auditor's Certificates Rules, 1932, or to these Rules.

(2) Allowing or agreeing to allow directly or indirectly participation by a lawyer, broker or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or a *bona fide* employee, of the profits of his professional work or accepting or agreeing to accept any part of the profits of the professional work of a lawyer, auctioneer, broker, or other agent, other than an accountant subject to the Auditor's Certificates Rules or to these Rules or any commission or bonus therefrom.

(3) Accepting a position as auditor previously held by some other accountant without communicating with him.

(4) Accepting an appointment without first ascertaining from the company that the requirements of section 144 (6) of the Indian Companies Act, 1913 (VII of 1913) or if the company is registered in an Indian State, the requirements of any analogous provision of law in force in that State have been duly complied with.

(5) Soliciting professional work directly or indirectly in person, by letter by advertising in newspapers or periodicals, by placards, by the distribution of circulars, cards or hand bills or by any other like means.

(6) Publishing or sanctioning the publication of expressions of thanks or appreciation from clients, or prompting in any way laudatory notices with regard to professional matters.

(7) Certifying any accounts, exhibits, statements, schedules, or other forms of accountancy work which have not been verified entirely under the personal supervision of himself, a member of his firm, a member of his staff, an accountant subject to the Auditor's Certificates Rules or to these Rules.

(8) Giving estimates of future profits for publication in a prospectus or otherwise, or certifying for publication statements or average profits over a period of two or more years without at the same time stating the profits or losses for each year separately.

(9) Failure to keep the moneys of his clients in a separate banking account or banking accounts exclusively used for the purpose.

(10) Authorising any person in India who is subject neither to the Auditor's Certificates Rules, 1932, nor to these Rules to sign on his behalf any balance sheet, profit and loss account, report or statement.

Note.—Persons holding a Restricted Certificate should adopt a uniform designation, *viz.*, "Restricted Certified Accountant" in their letter heads, sign boards, visiting cards, etc. The use of such expressions as "Income-tax Consultants, Experts or Specialists", "Public Accountants and Auditors", "Registered Accountants and Government Certified Auditor's" "Liquidator," etc., after their names should be avoided. There is, however, no objection to the use of titles of honours conferred by Government or of academic qualifications whether of the United Kingdom or of India.

Restricted Certified Accountants who are entitled to style themselves as "Certified Accountants" according to the Auditor's Certificates Rules of an Indian State are not allowed to use the letters "C. A." after their names unless the source from which the designation is acquired is clearly stated.

The size and number of name-plates and sign boards displayed should also be restricted strictly to the reasonable requirements of each case and every effort should be made to avoid any suspicion of advertisement in their use.

Failure to observe these instructions will be treated as a breach of professional propriety in accordance with act (5) of the above acts.

CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS AND LIST OF RECOGNISED INSTITUTIONS.

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CONDITIONS RELATING TO THE RECOGNITION OF INSTITUTIONS FOR THE PURPOSE OF RULE 22 (*b*) OF THE AUDITOR'S CERTIFICATES RULES, 1932.

[GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE, RESOLUTION No. 7) T. & E. (R. A.), DATED THE 30TH MARCH 1935.]

Rule 22 of the Auditor's Certificates Rules, 1932, empowers the Governor General in Council to recognise institutions for preparing candidates for admission to the First Examination held under those Rules. A number of applications for such recognition have been received and considered during the past few years. In the light of the experience now gained in dealing with these applications and in order to meet partly the cost of the inspection of the institutions the Governor General in Council has been pleased to decide that the following conditions should be observed with effect from the 1st April 1935 in the matter of recognition of institutions :—

(1) Every institution so recognised shall pay a recognition fee of Rs. 25 when recognised for the first time, and an annual fee of Rs. 25. The annual fee shall be due and payable on the 1st April in each year.

(2) Every institution applying for recognition for the first time shall, along with the application, make an initial deposit of Rs. 50 which shall not be refunded in any circumstances. If the institution is accorded recognition, a sum of Rs. 25 out of this initial deposit shall be treated as recognition fee and the balance of Rs. 25 shall be credited towards the first year's annual fee payable by the institution.

(3) The Governor General in Council may withdraw permanently or temporarily recognition accorded to an institution—

(*a*) from which the annual fee has not been received on the expiry of three months from the date on which it became due ; or

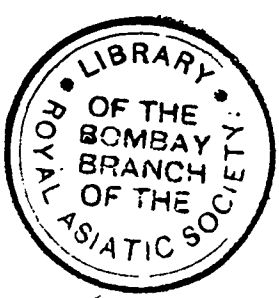
(*b*) which the Governor General in Council considers, after making such enquiry as he may deem necessary, not fit any longer to remain on the list of recognised institutions.

List of institutions recognised for the purpose of rule 22 (b) of the Auditor's Certificates Rules, 1932.

1. Batliboi's Accountancy Classes, 1-B, Old Post Office Street, Calcutta.
2. Government Commercial Institute, Hastings Street. Calcutta.
3. The George Telegraph Training Institute, 136, Bowbazar Street, Calcutta.

4. The Sydenham College of Commerce and Economics, Hornby Road,	Bombay.
5. Davar's College of Commerce, 80, Esplanade Road,	Bombay.
6. Batliboi's Accountancy Training Institute, Churchgate Street,	Bombay.
7. The Madras College of Commerce, Chartered Bank Building, Armenian Street,	Madras.
8. Y. M. C. A. College of Commerce, Esplanade,	Madras.
9. The Pudupet Convent School of Commerce, Marshal Road,	Madras.
10. The Andhra College of Commerce, Main Road.	Rajahmundry.
11. The Northern India College of Commerce, Lalbagh,	Lucknow.
12. Kapur's College of Commerce,	Lahore.

BOOKS RECOMMENDED FOR THE EXAMINATIONS.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LIST OF BOOKS RECOMMENDED FOR THE GUIDANCE OF CANDIDATES PREPARING FOR THE EXAMINATIONS HELD UNDER THE AUDITOR'S CERTIFICATES RULES, 1932.

The syllabus of the First Examination is laid down in Rule 24 and of the Final Examination in Rule 27 of the Auditor's Certificates Rules, 1932. No text books have been prescribed, but the following books are recommended for the guidance of candidates :—

First Examination.

GROUP I.—*Accountancy and Auditing*—

1. Book-keeping and Accounts by L. C. Cropper.
2. Elementary Book-keeping by Spicer and Pegler.
3. Principles of Auditing by F. R. de Paula.
   (First 8 Chapters only.)
4. Rapid Calculations by A. H. Russell, or Mental Arithmetic for Schools and Training Colleges by F. L. Grant.

GROUP II.—*Mercantile Law, Company Law and General Commercial Knowledge*—

1. Students' Edition of Pollock and Mulla's Indian Contract and Sale of Goods Acts by D. F. Mulla and Balwantrao K. Desai.
2. Company Law by K. J. Rustomji or
   The Indian Companies Act by J. S. Khergamvala, or
   The Indian Companies Act by Majumder & Majumder.
   (up to Section 154 only, *i.e.*, Parts I to IV).
3. Modern Business Training and the Methods and Machinery of Business by J. K. Grebby and W. K. Scrivener.

Final Examination.

GROUP I.—*Advanced Accounting and Auditing*—

(1) Book-keeping and Accounts by Spicer and Pegler.
(2) Higher Book-keeping and Accounts by L. C. Cropper.
(3) Advanced Accounts by J. R. Batliboi.
(4) Company Accounts by Arthur Coles.
(5) Insurance Companies' Accounts by A. E. Sprague.
(6) Cost Accounts by L. W. Hawkins.
(7) Income Tax Manual.
(8) Guide to Income Tax Practice by J. R. Batliboi.
(9) Auditing by L. R. Dicksee.
(10) Auditors: Their duties and Responsibilities by W. Pixley.
(11) Audit Programmes by Spicer and Pegler.
(12) Report Writing by A. E. Cutforth.
(13) Stores Account and Stores Control by J. H. Burton.

GROUP II.—*Mercantile Law, Company Law and Economics*—

(1) Steven's Elements of Mercantile Law.

(2) Elements of Indian Mercantile Law by S. R. Davar.

(3) Negotiable Instruments Act by J. S. Khergamvala.

(4) The following bare Acts :

(*a*) Indian Arbitration Act, 1899.

(*b*) Presidency Towns Insolvency Act, 1909.

(*c*) Provincial Insolvency Act, 1920.

(*d*) The Indian Bills of Lading Act, 1856.

(*e*) Indian Electricity Act, 1910.

(*f*) Indian Trustees Act, 1866.

(*g*) Indian Trusts Act, 1882.

(*h*) Religious Endowments Act, 1836.

(*i*) Charitable Endowments Act, 1890.

(*j*) Charitable and Religious Trusts Act, 1920.

(5) Company Law by K. J. Rustomji, or
The Indian Companies Act by Majumder & Majumder.

(6) The following bare Acts :

(*a*) Indian Companies Act, 1913, with rules framed thereunder.

(*b*) Insurance Act, 1938 (IV of 1938).

(*c*) The Societies Registration Act, 1860.

(*d*) The Co-operative Societies Act, 1912 (also Provincial Acts).

(7) Wealth by Edwin Cannan.

(8) Indian Economics by G. B. Jathar and S. G. Beri.

(9) Economics for the General Reader by Henry Clay.

(10) Primer of Foreign Exchange by W. F. Spalding.

(11) Banking Law and Practice in India by M. L. Tannan.

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